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## Research Article

# AN AUDIT AS A LEGAL METHOD OF COLLECTING EVIDENCE DESCRIPTION AND TASKS

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## ABSTRACT

This scientific article examines the concept of audit examination, the goals and objectives of audit examination, the differences and similarities between audit examination and departmental audit examinations and other audit examinations.

## KEYWORDS

Audit, departmental audit, evidence, method of collecting evidence, purpose of audit, audit report, special knowledge, tax audit, etc.

## INTRODUCTION

Audit examination is one of the procedural forms of using special knowledge.

Inspection is an examination carried out in connection with work, an incident and other circumstances or in order to clarify the actual situation.

By explaining the concept of special knowledge, it becomes possible to understand the essence of the investigative action. Specialist knowledge is a key

component in interpreting the concepts of inspection and examination.

According to I.R. Astanov, “special knowledge is a science, technology and profession that is used for the purpose of initiating a criminal case, preliminary investigation and trial, as well as searching, collecting and evaluating factual information and evidence related to a crime, with the help modern means of research methods are professional knowledge in a narrow field.[1] This concept did not take into account

the institution of pre-investigation examination, although the definition was not explained, it fully covered the concept of special knowledge.

According to L.V. Lazareva, special knowledge is the most productive of the means and methods used by law enforcement agencies in identifying a crime and a criminal during its investigation, that is, knowledge aimed at using special knowledge, techniques and technologies, inspection and expertise as well as expert knowledge.[2] This concept takes into account the concepts and essence of other departmental inspections, investigations and pre-investigation checks.

For some scientists, special knowledge is the activity of narrow specialties, which is used for the activities of competent authorities (investigators, prosecutors, judges) aimed at establishing the truth in a criminal case, which is beyond their knowledge and skills.[3]. In this regard, the translator's work is also a highly specialized activity, but it cannot be the part of the concept of special knowledge.

In our opinion, taking the most important aspects of the concepts of special knowledge outlined above, we give the following author's definition of this concept:

“Special knowledge - in a narrow field of science, technology, profession, which is used for the purposes of pre-investigation, initiation of criminal proceedings, investigation and trial, and is also used to determine factual information, search, collect and evaluate evidence through modern research methods, that is, audit examination and knowledge aimed at using experience and expertise.”

The use of specialized knowledge is considered the most important institution used in the process of investigating crimes. There are several different forms

of this concept, and scientists have different views on how to interpret them. Let's explain them below.

G. Abdumadzhidov forms of using special knowledge: audit examination, special departmental audit examination, cases when examination is not required; the procedure for the activities of the inspection specialist; activities carried out through expert research; as directed by those with specialized knowledge explained, consists of. This classification cannot be completely agreed upon, since the first form of inspection and examination are forms related to the activities of the specialist.[4]

According to B.Mominov non-procedural forms of the use of special economic knowledge applied to crimes in the field of economy are the following: immediate search, finance, banking, industry and production, entrepreneurship, non-criminal, financial control, departmental audit, use during the investigation of the criminal case, the use of special economic knowledge related to the crime for inspection of applications, messages and other information, including documentary and factual control methods such as inventory, control measurement, control purchase order.[5]

In our opinion, this classification is also incomplete, since it does not include forms of audit and tax audits. So, audit examination is considered one of the procedural forms of using special knowledge, since it is regulated by criminal procedure legislation.

According to V.V. Stepanov and L.G. Shapiro: “An audit is the collection and analysis of information necessary to assess the financial, economic and other activities related to a subject of investigation, at the request of the investigator and prosecutor”[6]. This concept does not cover the assessment process, pre-investigation inspection body, taxation, accounting.

These authors, based on the scope of the study of the object, divide audit into narrow and broad meanings. In a narrow sense, it “involves solving specific problems to achieve the general goal of audit examination and stands to be an element of the highest level audit examination. That means it covers audit examination and auxiliary, which include individual audit examination actions (e.g. organizational, technical)[7].

Unlike an inspection, an audit is aimed at determining the reliability of facts in business processes and the scope of audited processes.[8]

Audits and inspections can also be distinguished in different ways. The subject of the first is the accounting and other documents of the audited organization. Depending on the type of investigation, one or another research topic is distinguished.

If during the audit the financial and economic activities are checked, then in addition to those indicated during the audit, other types of activities of the audited organization can be checked (for example, a technological audit allows you to identify violations in such area as production). Therefore, the audit will be much broader than inspection.

Accordingly, these audit examination actions may have different functions. The distinction between audit examination and inspection can also be made depending on the methods used in their production. The first uses documentary and (or) real control methods. The methods used to conduct the inspection depend on its type. Thus, when examining documents, methods related to the study of documents are used (document control methods).

Some authors point out that “inspection of an enterprise consists of studying specific issues of

government activity using certain methods of economic control. The scope of the study is narrower than the audit”[9]. We agree with this opinion, since the investigation is aimed at identifying the existing problematic situation, while the investigation checks for signs of a crime in all processes of a certain period.

However, the proposed criteria do not always serve as a basis for differentiation, since the audit examination process may also consider individual aspects of the activities of the enterprise or officials. It depends on the investigator's task.

In fact, various violations and inconsistencies can be identified during documentary and actual checks, which are audit methods and used independently.

“The main difference between forms of control such as inspection and audit examination is the purpose of the event. If only compliance with legal documents when carrying out financial and economic activities is checked, then an inspection is carried out, and if, in addition to compliance with the law, the feasibility and efficiency of financial and economic activities (or individual operations) are checked, verified, and then audited.[10]. We cannot completely agree with this point. In our opinion, while completely agreeing with the opinions on the issue of audit examination, one should proceed from the fact that the presence of signs of a crime should be checked, and not the effectiveness of financial activities.

Practitioners face certain difficulties when deciding which examination to order: a documents review or an audit. This is confirmed by conversations with investigators, most of whom, not being specialists in the field of accounting, do not see significant differences between these methods of establishing factual information, or the proposed criteria do not allow them to be distinguished in all cases.

Sh.I. Alibekov stated that “the official, narrowly documentary approach to the investigation does not always contribute to establishing the truth. During investigations, the right combination of documentary audit examination with analysis and examination is important.”[11]. But the effectiveness of audit examination increases not only when combining documentary control with the methods indicated by the author, but also when using other methods of real control.

Some authors are of the opinion that actual control methods are used equally in both inspection and inspection. In their opinion, the level of use of these methods cannot be a criterion for distinguishing between examination and inspection. According to the authors, real control methods are also used during documents examination. They support this stance by the example of documenting tax compliance.[12].

However, we can agree with their position that real control methods can only be used during inspections. However, there are serious objections to the fact that they are used in executing documents review and that this is not a criterion to distinguish a examination from a fixed check.

Basing a position on the fact that a tax audit is confirmation of this seems unreliable.

Thus, the main difference between an inspection and a documents review is that the first inspection is carried out by authorized participants in criminal proceedings in order to establish the presence of signs of a crime, while the other departmental inspection consists of actions carried out by control bodies in the course of their activities. Inspections are not criminal procedural institutions, while audit examinations are the ones.

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8. L.M. Asnin and I.Ya. Kononova Asnin L.M., Kononova I.Ya. Control and audit organization: training manual. - Rostov n/d: Phoenix, 2004. - P. 65. Of course, the right-wing authors point out that the inspection is limited in the scope of control procedures, but with just a reservation that separate verification actions are carried out, which are methods of ensuring the audit. However, this provision does not apply to all inspections. An exit tax traffic jam confirms that if it is impossible to establish any



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