



OPEN ACCESS

SUBMITTED 24 December 2024

ACCEPTED 26 January 2025

PUBLISHED 28 February 2025

VOLUME Vol.07 Issue02 2025

CITATION

Barakayev Lazizjon Otaqulovich. (2025). Legal and procedural challenges in appointing audits as investigative actions. *The American Journal of Political Science Law and Criminology*, 7(02), 56–64.

<https://doi.org/10.37547/tajpslc/Volume07Issue02-10>

COPYRIGHT

© 2025 Original content from this work may be used under the terms of the creative commons attributes 4.0 License.

Legal and procedural challenges in appointing audits as investigative actions

Barakayev Lazizjon Otaqulovich

PhD, Law Enforcement Academy of the Republic of Uzbekistan, Tashkent, Uzbekistan

Abstract: The article comprehensively analyzes the problems associated with appointing an audit as an investigative action. The study examines the procedural order of audit appointment, its legal foundations, the content of the audit appointment decree, and issues of its documentation. The paper also analyzes errors and shortcomings made by investigators, interrogators, and courts when appointing audits, and their causes. The article discusses the investigator's preparation process before appointing an audit, audit timeframes, and issues of selecting and engaging auditors. The research puts forward proposals on the need to involve specialists in the audit appointment process, implement a mechanism for appealing audit decisions, clearly define audit deadlines, and improve requirements for documenting audit appointment orders. Additionally, suggestions are made regarding the improvement of the procedural regulations for audit appointments and the expansion of legal guarantees in this process. The research results serve to improve the practice of investigating economic crimes.

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

Introduction: In our country, comprehensive reforms are being implemented to support business. These reforms are aimed at protecting private property, improving the business environment, and creating favorable conditions for entrepreneurs. This, in turn, serves the sustainable development of the country's economy. As a result of reforms in this area, broad opportunities are being created for entrepreneurs. In particular, the procedures for starting business activities have been simplified, licensing procedures have been reduced, and interference in entrepreneurial activities has been minimized. Furthermore, mechanisms for

reliably protecting entrepreneurs' rights and interests are being improved. As a result of the reforms, favorable conditions are being created for the rapid development of entrepreneurial activity. This serves to create new jobs, increase public welfare, and ensure sustainable economic growth. At the same time, work on protecting private property and further improving the business environment continues systematically.

In accordance with Law No. URQ-418 of the Republic of Uzbekistan adopted on December 29, 2016, Chapter 221 was added to the Criminal Procedure Code, introducing new regulations governing auditing procedures, which play an important role in effectively protecting the rights and interests of business entities during preliminary investigation and court proceedings, and preventing illegal interference and obstruction of their activities.

The investigator or inquiry officer shall order an audit when there is evidence that a crime has been committed as a result of violations of laws regulating the accounting and financial activities of an enterprise, as well as to establish circumstances that need to be proven in the case.

According to L.A. Savina, "the task of documentary verification appointed during administrative activities is to check compliance with financial discipline and the proper establishment of accounting and material reporting" [1, p. 22].

"The purpose of the audit includes identifying deficiencies in financial and economic activities and the use of monetary funds, indicating the extent of damage caused, and submitting audit materials to investigative authorities for taking measures to bring guilty persons to responsibility" [2, p. 93].

An audit is a specific investigative action that serves as important evidence in investigating economic crimes. The audit process requires a long time, while the stages of criminal proceedings are limited by specific timeframes. Therefore, the audit should be appointed as soon as the need arises.

According to S.T. Eremin, "inquiry officers, investigators, prosecutors, and judges should use audit as an effective means of collecting evidence in detecting and investigating economic crimes from the perspective of protecting the interests of citizens and the state" [3, p. 233].

Among our national scholars, I.R. Astanov noted in his research that "it is very difficult to identify errors and deficiencies in the audit through other actions, as it involves a comprehensive examination of all information related to the economic situation. Expertise is aimed at clarifying specific questions.

Therefore, when appointing an audit, it is necessary to prevent crimes from remaining latent and to prevent one-sided investigation" [4, p. 93].

In conducting an audit, based on its objectives, the following should be studied for its appointment: the enterprise's activities should primarily be carried out based on founding documents; targeted and effective use of budget and extra-budgetary funds, loans, and other debts; ensuring the safekeeping of material assets, monetary funds, and other valuables; legality of forming and rational spending of extra-budgetary and other targeted funds; compliance with financial discipline and accuracy of accounting and reporting; validity of accounting calculations and credit operations, including operations involving cash and securities; operations related to fixed assets and other intangible assets of the enterprise; calculations for labor compensation and other settlements with individuals.

"Through the appointment of an audit, the investigator not only attempts to clarify circumstances already known to the investigation but also strives to identify and expose undiscovered abuses to ensure the completeness and objectivity of the investigation" [5, p. 71].

According to Article 1871, Part 1 of the Criminal Procedure Code of the Republic of Uzbekistan, an audit of individual entrepreneurs, business entities, and legal entities is appointed when facts relevant to the criminal case can be obtained through studying and comparing accounting, financial, banking documents, statistical reports, and other documents of the entities being examined.

Furthermore, according to Article 1871, Part 3 of the Criminal Procedure Code of the Republic of Uzbekistan, the appointment of an audit during pre-investigation verification is only allowed in the manner and circumstances established by legislation.

According to the requirements of the Criminal Procedure Code, "an audit can be appointed both before and after initiating a criminal case, but business entities are an exception. According to current legislation, an audit of a business entity is only permitted in connection with a criminal case initiated based on facts of violation of legislation. Circumstances related to entrepreneurial activity can only lead to the initiation of a criminal case with the consent of the Prosecutor of the Republic of Karakalpakstan, regional prosecutors and the Prosecutor of Tashkent city, or the Prosecutor General of the Republic of Uzbekistan or their deputy. In this case, the audit can only cover activities of the business entity related to the initiated criminal case" [6].

As B.A. Muminov noted, "An audit conducted during the

pre-investigation verification period may reveal issues completely unrelated to the criminal case, particularly issues related to budget discipline, labor legislation, administrative law, and other branches of law, or violations of law and many issues indicated in the protocol may not fall within the jurisdiction of the investigative body" [7, p. 73].

One of the gaps in legislation is that in criminal proceedings, particularly the procedure for appointing and conducting an audit without initiating a criminal case is not fully covered in the Criminal Procedure Code.

Article 329, Part 2 of the Criminal Procedure Code provides for the appointment of an audit as one of the investigative actions that may be carried out during pre-investigation verification.

The existence of such a reference norm in the Criminal Procedure Code, including the lack of clear regulation in legislation regarding the appointment of an audit during pre-investigation verification, and consequently, the disproportion between pre-investigation and audit deadlines, leads to different interpretations by process participants of the right to appoint and conduct an audit before initiating a criminal case.

Although the Law of the Republic of Uzbekistan "On Operational-Search Activity" does not provide for the appointment of an audit, Article 12 of this Law stipulates that "bodies carrying out operational-search activities have the right to use the assistance of specialists with special knowledge to solve the tasks assigned to them" [8].

Therefore, when an audit is appointed by an authorized official, it is advisable to refer to Article 12 of the Law of the Republic of Uzbekistan "On Operational-Search Activity" and Articles 1871, 1872 of the Criminal Procedure Code.

According to statistical analysis, during 2018-2022 and the first 6 months of 2023, specialists from authorized bodies conducted a total of 21 054 audits based on decisions of prosecution authorities. Of the conducted audits, 20 584 (97.8%) were appointed for criminal cases, and 470 (2.2%) were for pre-investigation verifications [9].

According to Article 36, Part 4 of the Criminal Procedure Code of the Republic of Uzbekistan, "written instructions and decisions issued by the investigator in accordance with the law regarding cases under their jurisdiction are mandatory for execution by all enterprises, institutions, organizations, officials, and citizens" [10].

Due to the lack of clear specification in the Criminal

Procedure Code of the grounds and procedure for appointing an audit without initiating a criminal case, in most cases, prosecution authorities send inquiry letters to audit institutions requesting examination of financial and economic activities of mainly budget enterprises, organizations, and institutions, applying the above norms of law when conducting legislative compliance checks or pre-investigation verification.

According to A.S. Yeruzayev, studying the semantic meaning of the terms "demand" and "instruction," he considers it more correct to name the document expressing the investigator's decision on conducting an audit during the verification of a crime report as an "instruction" [11, pp. 34-38]. According to V.V. Patsevich, the investigator expresses his requirement in a "letter."

Other authors emphasize that the investigator should make a decision about conducting an audit [12, p. 101]. V.V. Stepanov agrees with this opinion, noting that making a decision, on one hand, is necessary to achieve investigative goals, and on the other hand, guarantees the legal rights and interests of citizens, organizations, and officials [13, p. 88].

We also agree with the above opinions that during preliminary investigation, except for the indictment and accusatory conclusion, the inquiry officer, investigator, and prosecutor should make decisions, including that audits should be conducted based on a decision.

According to I.R. Astanov, "Audits can be categorized by appointment method into the following types: through direct submission of requirements to the organization planned for audit; through direct execution of law enforcement authorities' requirements" [14, p. 96].

According to Article 1872 of the Criminal Procedure Code of the Republic of Uzbekistan, an audit is appointed based on the decision of an authorized law enforcement body or court ruling.

"In criminal proceedings, a decision is a procedural document reflecting the investigator's conclusion, determination on the most important issues during preliminary investigation and its completion, where the investigator states and justifies the performance of certain actions during preliminary investigation. A decision is a procedural document that is mandatory for execution" [15, p. 96].

The decision to appoint an audit, like the above, always has a mandatory character, and the law specifically guarantees the mandatory execution of this procedural decision. According to Article 201 of the Criminal Procedure Code, at the request of an authorized person, the heads and other officials of the business entity designated for audit must submit documents at their

disposal, and the auditor must conduct the audit within their authority and submit the audit report along with attached documents within the specified period.

According to the types of decisions made in criminal proceedings, the decision to appoint a documentary audit falls into the category of decisions expressing determinations and conclusions for conducting procedural actions to collect evidence.

During the investigation of a criminal case, investigators may make about 100 procedural decisions. According to legislative requirements, almost all decisions must be expressed in written form. Similarly, the decision to appoint an audit must be expressed only in written form.

"Usually, a decision consists of three parts: introduction, statement, and resolution, i.e., conclusion" [16, p. 18]. The decision to appoint an audit can also be divided into three parts like other procedural decisions: introductory, descriptive-substantiating (statement), and conclusive parts.

The introductory part of the decision to appoint an audit contains the name of this decision, the date and place of the decision, by whom it was prepared, the official's rank and position, the criminal case or material number, and is brief.

The content and volume of the introductory part depends on the information available to the investigator or inquiry officer. The introductory part should be precise and concise, containing only necessary information.

The substantiating descriptive part of the decision holds a special place, and its composition requires responsibility from the investigator. It should reflect only the actual circumstances of the case, information about law violations that served as the basis for the audit, grounds and necessity for appointing the audit, grounds that arose before initiating a criminal case or grounds for appointing a repeat or additional audit, what conclusions were reached on the case, grounds for decision-making, and additionally, the relevant article of the Criminal Procedure Code must be indicated. The descriptive part of the decision to appoint an audit concludes with references to the legislation on which the investigator based the decision.

The decision to appoint an audit must reference Articles 1871, 1872, 1873, 1874 of the Criminal Procedure Code.

The third part of the decision to appoint an audit consists of conclusions arising from the content of the introductory and descriptive parts, i.e., the final

decision to be made. The decision should reflect case-related matters sequentially, meaning each sentence should be logically connected to the previous one. It should not contain contradictory thoughts, and the text should be clearly stated without unnecessary repetitions.

According to the requirements of criminal procedure legislation, the concluding part of the decision (ruling) to appoint an audit must specify the legal name of the business entity to be examined, or in the case of an individual entrepreneur, their surname, first name, patronymic, the organizational-legal form of the enterprise, TIN and location address, the scope of issues to be studied during the audit, the period to be audited, and the name of the authorized state body entrusted with conducting the audit, as well as additional bodies and organizations to be involved if necessary. The deadline for completing the inspection and submitting materials to the investigator should also be indicated, and methods to be used in conducting the inspection may be specified.

Additionally, this section may reflect additional decisions, for example, that a copy of the decision should be sent to the prosecutor for supervision.

At the end of the decision, the position and rank, name of the official who made the decision must be recorded, signed, and certified with a seal.

The decision to appoint an audit indicates signs of financial violations, specifies the period under review and the location of its conduct, and establishes a list of specific issues within the audit bodies' authority to resolve.

The decision to appoint an audit must include grounds for its conduct. However, in practice, the appointment of audits is often noted without sufficient justification, merely stating that the need for an audit has arisen. Or, decisions are made without reference to legislative acts.

Meanwhile, the requirements of the authorized person must be justified, and measures must be taken to ensure the confidentiality of information known to the person conducting the audit.

The investigator has the right to determine the type of audit to be carried out. Additionally, if there is a need for additional or repeated inspection, they must justify the reasons for their appointment.

If the inspection is not conducted at the organization being inspected, the investigator indicates the materials that should be submitted to the auditor.

Considering that the decision is a document formalizing the purpose of the inspection and that the inspector cannot begin the inspection without a decision, the practice of including it among the conducted materials

without indication cannot be considered correct.

The indication of various documents submitted to the inspector along with the criminal case materials raises objections.

Despite not being regulated by legislation, practitioners follow the principle of analogy and apply norms regulating expertise conduct when conducting audits. For example, the protocol form for familiarization with the decision to appoint an expertise is drawn up in the form of a protocol for familiarization with the order. However, this cannot fill the gaps in criminal procedure regulation. Therefore, issues related to conducting inspections require resolution through legal documents.

We believe that recording the fact of familiarization with the decision in the protocol greatly helps ensure the rights of persons affected by the inspection. When drawing up the protocol of familiarization with the decision, persons have the right to give objections and comments on the decision, as well as receive information about the number of specialists involved or ask questions to the inspector.

After considering the relevant petition, the investigator should make a decision to satisfy, partially satisfy, or refuse it.

One cannot disagree with T.D. Krivenko's opinion that "the successful conduct of inspections and their effectiveness is determined mainly by skillful organization by the investigator" [17, p. 101].

During the preparation process, they should check what regulatory documents govern the activities of the enterprise for which the person to be inspected is responsible, whether a full (partial, collective) individual liability agreement has been concluded with them. They can learn about these circumstances through obtaining explanations, conducting investigative actions, and ordering operational-search measures.

If it is planned to conduct an audit with the participation of several auditors or a comprehensive audit, the investigator should make a decision about involving necessary specialists.

If there is a need to involve these persons in the process of conducting it, the auditor (head of the audit group) may submit a petition about this to the investigator.

"If the inspection is to be conducted by a commission, the investigator must clarify with the auditor or group leader for which period the enterprise's activities should be checked; which of the materially responsible persons should participate in its conduct, what documents will be needed" [18, p. 17].

"It is recommended to conduct seizure together with an auditor as a specialist who knows well the location of documents" [19, p. 51]. Additionally, issues regarding inspection methods; measures aimed at preserving falsified documents; the procedure for the auditor to submit information about detected facts of illegal activity and persons who committed them; conducting counter-checks; the sequence and timing of individual audit actions should be resolved.

L.A. Sergeev emphasizes that such actions should be coordinated by the investigator taking into account the measures planned for investigating the criminal case. "Their coordination should ensure a situation where the auditor's activity is not disrupted but rather contributes to the implementation of the investigation action plan and their effective conduct" [20, p. 88].

Before appointing an audit, preparation should be made, during which documents relevant to the case, applications, information, evidence (material evidence), testimonies of suspects, accused persons, witnesses are studied to determine whether an audit is necessary or not.

Before appointing an audit, like other investigative actions, the investigator or inquiry officer requires thorough preparation. In particular, we believe that when appointing an audit, the following organizational measures should be taken as necessary: seizing accounting documents, draft records, checking them, ensuring their safety, and sealing storage locations; organizing cooperation with operational staff from other territories and ordering them to conduct operational-search measures, investigative actions based on available materials; familiarizing with the situation where the crime was committed; studying information about the identity of persons being inspected and other persons participating in the economic operations being inspected; determining what measures have been taken by administrative and controlling bodies regarding facts of abuse; familiarizing with regulatory legal documents that determine the procedure for carrying out financial and economic activities; involving a specialist-auditor who is not interested in the outcome of the case investigation and explaining to them the requirements for the audit.

In our opinion, these organizational measures are of a forensic nature, and they allow the inquiry officer, investigator, and court to timely and qualitatively collect necessary documents to identify circumstances of crime commission and persons. 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 official of the investigative body should create an

opportunity for the auditor to use previous inspection documents, tax information, accounting documents, as well as, if necessary, other documents relevant to the criminal case.

Questions should be formulated briefly and concisely so that the person conducting the audit understands what is required of them [21, pp. 181, 197]. Otherwise, this leads to a "superficial" audit, prolongation of inspection deadlines, as well as submission of an act reflecting only various aspects of the inspected enterprise's activities - financial and economic information that has no direct relation to the committed offense. Little attention is paid to studying these circumstances [22, p. 32].

According to I.N. Sorokotyagin, shortcomings in the appointment and conduct of audits occur due to the investigator's insufficient knowledge in the field being audited and, in turn, not seeking advice from specialists with knowledge in accounting [23, p. 21].

Also, due to some investigators' insufficient knowledge in this field, there are cases of putting questions to the auditor that are beyond their competence, including determining the damage caused by embezzlement and identifying the person who committed it, as well as other such legal issues.

As a result, in drawing up conclusions based on the audit results, the person who conducted the audit responds only by stating that the question indicated in the decision is beyond their competence, which can lead to the loss of important time during the preliminary investigation process.

In our opinion, to prevent such cases, it is advisable to involve specialists before appointing an audit.

We agree with I.R. Astanov's opinion that "during the audit process, based on special knowledge, questions should be put to the auditor to: identify causes and conditions of criminal facts; determine the connection between actions and consequences, whether there is an action within their competence; specific circumstances that served as the basis for the crime, deficiencies in documents; consequences arising from non-compliance with requirements of law and subordinate legislation" [24, p. 102].

Meanwhile, Ya.M. Kozitsin argues from tactical considerations that to prevent disclosure of investigation secrets, the investigator should not fully state the matters of interest in the decision to appoint an audit, but rather communicate them when meeting with the person conducting the audit, as clearly specifying questions when appointing an audit may lead to disclosure of investigation secrets and investigation plans [25, pp. 109-110].

Regarding the instruction to disclose information obtained during preliminary investigation, this is facilitated by excessive justification in determining the reasons for appointing the audit rather than raising certain questions. Furthermore, if it is carried out during the investigation process, after conducting a series of investigative actions, it will not be difficult for the person whose activities are planned to be inspected to guess what purpose the investigator requires it for and what they want to know with its help.

The essence of this problem lies elsewhere. The point is that the person being inspected, having familiarized themselves with the investigator's decision, may attempt to conceal traces of illegal activity. For this purpose, to prevent concealment of crime traces during the audit process, the investigator should warn the organization's head about matters that must be kept confidential and ensure that it begins without delay after familiarization with the decision.

However, there is another side to the issue. According to current criminal procedure legislation, an audit can be appointed both during pre-investigation verification and after initiating a criminal case.

According to Article 55 of the Constitution of the Republic of Uzbekistan, everyone has the right to protect their rights and freedoms by all means not prohibited by law, and the right to appeal to court against illegal decisions, actions, and inaction of officials is fully guaranteed. Also, according to Article 338 of the Criminal Procedure Code, the procedure for parties to appeal against the decision to initiate a criminal case is established.

Furthermore, according to the Law of the Republic of Uzbekistan "On State Control of Business Entities' Activities," actions and decisions of controlling bodies' officials may be appealed directly to court or to a higher authority or official in accordance with subordination.

Based on the above, the criminal procedure legislation should also provide business entity heads or other authorized persons with the opportunity to appeal against the decision to appoint an audit.

In our opinion, Article 1872 of the current Criminal Procedure Code should be supplemented with the following norms regarding appeals against audit decisions: the head of the entity to be inspected or other authorized person shall be familiarized with the investigator's decision or court ruling on appointing an audit.

The indicated persons have the right to appeal against the decision to appoint an audit to the prosecutor or court. The prosecutor shall review the complaint within 3 days from the date of receipt and notify the person

who submitted the complaint about the decision made. Complaints against the decision to appoint an audit submitted to the court shall be considered in the procedural order established in Chapter 50 of the Criminal Procedure Code.

The decision or ruling of an authorized body's official on appointing an audit should reflect the following: full name and organizational-legal form of the institution, enterprise, organization, or other entity to be inspected (for individual entrepreneurs - surname, first name, patronymic), TIN and location address; unique number of the criminal case or grounds that arose during pre-investigation verification for appointing an audit before initiating a criminal case, or grounds for appointing a repeat or additional audit; scope of issues to be studied during the audit; period of the business entity's financial and economic activities to be audited; name of the authorized state body conducting the audit, as well as additional state bodies to be involved. During the audit process, the assignment may be changed: the list of issues put to the inspector for resolution may be expanded or narrowed if necessary.

The assignment should indicate which period of the organization's (person's) activities should be investigated. In resolving this issue, it should be taken into account that its unreasonable extension directly affects the audit period and the procedural deadline set for the stage of criminal proceedings for which the need for its conduct arose. Therefore, only the period during which there are reasonable assumptions about possible illegal actions should be checked.

According to some authors, "when checking the activities of a certain person, their entire activity in the organization should be checked within the document retention periods" [27, pp. 12-13].

When checking a person who has worked for a long time, it is impossible to inform the organization's head about all tactical methods being carried out.

In this regard, another question is relevant: from which point of the inspected person's activities is it advisable to start the inspection. In the literature, there is a worthy judgment that it should start not from the first day of the accused's work, but from the last day and go backward until the last criminal episode is checked. In such a situation, checks on the latest operations are carried out first, on which investigation can begin immediately.

Regulatory documents governing the conduct of inspections do not say anything about the period for which a business entity can be inspected. At this point, let's consider the general limitation period for tax obligations based on tax legislation. According to Article 88 of the Tax Code, "the period during which the

tax authority or other authorized body has the right to conduct a tax audit, send a demand to the taxpayer to pay tax debt based on audit results, or review the amount of taxes to be paid in accordance with tax legislation is considered the limitation period for tax obligations. Unless otherwise provided by the Tax Code, the limitation period for tax obligations is five years after the end of the tax period based on the results of which the tax obligation is determined."

Also, Article 79 of the Tax Code of the Republic of Uzbekistan establishes strict requirements for document preparation and storage, according to which accounting documents should be prepared in paper and (or) electronic form and stored until the expiration of the limitation period for tax obligations provided for in Article 88 of this Code.

Or, according to Article 29 of the Law of the Republic of Uzbekistan "On Accounting," primary accounting documents, accounting registers, financial statements and other reports, as well as other documents related to the organization and maintenance of accounting records shall be stored by the accounting entity for the periods established by legislation, but at least five years after the reporting year.

Based on the above, taking into account the storage of accounting documents and the general limitation period, when appointing an audit, the period of financial and economic activities to be audited, excluding extremely complex and certain categories of crimes, should be set for a maximum of five years after the reporting year. In our opinion, it would be appropriate to establish such a norm in criminal procedure legislation as well.

It should also be specifically noted that according to the criminal procedure legislation of the Republic of Uzbekistan, during the audit, it is strictly prohibited to examine issues not provided for in the investigator's decision or court ruling on appointing the audit, as well as periods of financial and economic activity not specified in the decision or ruling. When appointing an audit inspection, the investigator has the right to set a deadline by which it must be completed and audit materials submitted to them. If the investigator has grounds to distrust the commission members appointed by the head, they have the right to independently determine its composition by entrusting the audit to specialists or demand from the head to allocate uninterested auditors.

"If the investigator has appointed an additional inspection, then in the decision or written appendix to it, it is recommended to indicate information about the auditor and give instructions to conduct the audit inspection to the person who conducted the initial

inspection" [30, pp. 91-92].

After familiarizing the auditor with the assignment, it is necessary to verify that they correctly understood their assigned task, clarify any unclear issues, and also agree on the start date of the audit to ensure its sudden implementation. This prevents interested persons from falsifying or destroying documents. One of the investigator's most important tasks is to ensure their safety before appointment and during inspection, as they are objects of verification [31, p. 81].

The need for an audit may arise at various stages of the criminal process. Therefore, authorized persons operating in the process of detecting and investigating crimes should pay special attention to ensuring the security of information reflecting evidence. During the investigation process, when preparing for its implementation, if there are concerns that documents may be destroyed or altered, the investigator has the right to seize accounting documents, draft records, or conduct a search for seizure, as they may contain information relevant to the future audit. However, the investigator's capabilities are not limited to these actions.

The obtained (requested) documents are later submitted for audit, documentary verification, or forensic accounting examination. One of the most effective means of excluding the possibility of destroying, falsifying, replacing not only documents but also finished products, raw materials and semi-finished products, and others, is the sealing action.

Based on the above, the audit can be conditionally divided into the following stages: preparation; appointment; conducting; formalization of results; evaluation of results.

According to the requirements of current Article 187 of the Criminal Procedure Code, specialists with special certificates from the State Tax Committee of the Republic of Uzbekistan, Department for Combating Economic Crimes, Ministry of Finance, and territorial structures of these bodies are authorized to conduct audits. According to the decision of the authorized body or court ruling, employees of other state bodies may also be involved in conducting the audit as necessary.

The above-mentioned bodies authorized to conduct audits shall issue an order indicating the auditors within two working days from the time the decision or ruling on appointing the audit is issued.

REFERENCES

Savina L.A. Organization and tactics of preliminary verification of reports on economic crimes. Moscow, 2006. - p. 22.

Astanov I.R. "Procedural and forensic aspects of using special knowledge in criminal cases" Dissertation prepared for obtaining the degree of Doctor of Legal Sciences (DSc). –Tashkent: 2020. – p. 93.

Eremin S.G. Organization of documentary audit and auditor's verification at the request of law enforcement agencies to identify circumstances of crimes // "Black holes" in Russian legislation. – 2006 - №2. – p. 233.

Astanov I.R. "Procedural and forensic aspects of using special knowledge in criminal cases" Dissertation prepared for obtaining the degree of Doctor of Legal Sciences (DSc). –Tashkent: 2020. – p. 93.

Muminov B.A. "Improving the use of special economic knowledge in pre-trial proceedings" Dissertation prepared for obtaining the degree of Doctor of Philosophy (PhD) in Legal Sciences –Tashkent: 2018. – p. 71.

Law of the Republic of Uzbekistan "On amendments and additions to the Criminal, Criminal Procedure and Administrative Liability Codes of the Republic of Uzbekistan". Article 2, Clause 2. 20.07.2018 URQ-485. [//www.lex.uz](http://www.lex.uz)

Muminov B.A. "Improving the use of special economic knowledge in pre-trial proceedings" Dissertation prepared for obtaining the degree of Doctor of Philosophy (PhD) in Legal Sciences –Tashkent: 2018. – p. 73.

Article 12 of the Law of the Republic of Uzbekistan "On Operational-Search Activity". [//www.lex.uz](http://www.lex.uz)

Letter No. 9/3-1506-23 dated June 21, 2023, from the Department for Combating Economic Crimes (in response to letter No. 15/05a-23 dated June 15, 2023, from the Prosecutor General's Office). Letter No. 20/4-67502 dated June 24, 2023, from the Tax Committee (in response to letter No. 15/05a-23 dated June 15, 2023, from the Prosecutor General's Office). Letter No. 14/8-01549 dated June 23, 2023, from the State Financial Control Inspection (in response to letter No. 15/05a-23 dated June 15, 2023, from the Prosecutor General's Office)

Criminal Procedure Code of the Republic of Uzbekistan [//www.lex.uz](http://www.lex.uz)

Yeruzayev A.S. "On the issue of regulating requirements for conducting audits and documentary verification" - pp. 34-38.

Bystryakov E.N., Shadrin V.V. "Methods of investigating crimes in the economic sphere." "Investigation of certain types of crimes: textbook / Edited by V.I. Komissarov. Saratov. Saratov State Law Academy Publishing House, 2003. – p. 101.

Stepanov V.V. "Preliminary examination of primary

materials on crimes" - p. 88.

Astanov I.R. "Procedural and forensic aspects of using special knowledge in criminal cases" Dissertation prepared for obtaining the degree of Doctor of Legal Sciences (DSc). –Tashkent: 2020. – p. 96.

Vakhobov F.V. "Specific features of procedural documents in preliminary investigation" dissertation prepared for obtaining the degree of Candidate of Legal Sciences. –Tashkent: 2011. – p. 96.
<http://diss.natlib.uz/ru-RU/ResearchWork/OnlineView/38297>

Inogomjonova Z.F. Abdurakhmanov U.A. Procedural documents in criminal cases. Study guide – Tashkent: TSUL publishing house, 2006. - p. 18.

Krivenko T.D. Audits in cases of crimes resulting in livestock deaths // Control over the preservation of socialist property: collection of scientific works. - Moscow, 1983. - p. 101.

Conducting documentary audit on the instructions of investigator and court. Methodological letter for experts, investigators and judges. - Moscow, 1982. - p. 17.

Zhuravlev S.Yu. Investigation of economic crimes. - Moscow: Yurlitinform, 2005. - p. 51.

Sergeev L.A. Audit in crime investigation. - p. 88.

Golubyatnikov S.R., Tselishchev A.Ya. Fundamentals of accounting and forensic accounting expertise: Textbook for special secondary educational institutions of the USSR Ministry of Internal Affairs, Moscow: VYuZSh MVD USSR, 1990, p. 181. Sologub N.M., Evdokimov S.S., Danilova N.A. "Embezzlement in the economic sphere. Crimes and their detection: methodological guide, Moscow: Prior 2002. – p. 197.

Boyko V.F., Zhirny G.E. "Issues of improving the quality of investigation and court proceedings in criminal cases of embezzlement in the public catering system." // Forensics and forensic expertise: Republican interdepartmental scientific-methodological collection. - Issue 30. - Kiev; Kiev State University "Higher School" Publishing Association Publishing House, 1985. – p. 32.

Sorokotyagin I.N. "Special knowledge in crime investigation" / Sverdlovsk Law Institute, Rostov University Publishing House, 1984. – p. 21.

Astanov I.R. "Procedural and forensic aspects of using special knowledge in criminal cases" Dissertation prepared for obtaining the degree of Doctor of Legal Sciences (DSc). –Tashkent: 2020. – p. 102.

Kozitsin Ya.M., "Investigation and consideration of embezzlement crimes committed using official position." Study guide. Sverdlovsk, 1975. - pp. 109-110.

Article 19 of the Law of the Republic of Uzbekistan "On State Control of Business Entities' Activities". // www.lex.uz

Dzhumamuratov Sh.Ya. Organization and conduct of documentary audits and forensic accounting expertise in investigating theft of state and public property. - pp. 12-13.

Tax Code of the Republic of Uzbekistan. Article 88. // www.lex.uz

Article 29 of the Law of the Republic of Uzbekistan "On Accounting". // www.lex.uz

Abdirova G.A. Use of special economic (accounting) knowledge in investigating crimes committed in the banking sector (according to the criminal procedure legislation of the Republic of Kazakhstan). - Diss. ... Cand. of Legal Sciences. - Chelyabinsk, 2003. - pp. 91-92.

Khmyrov A.A. Investigation of theft of state and public property: study guide for VYUZI students. - Moscow, 1970. - p. 81.