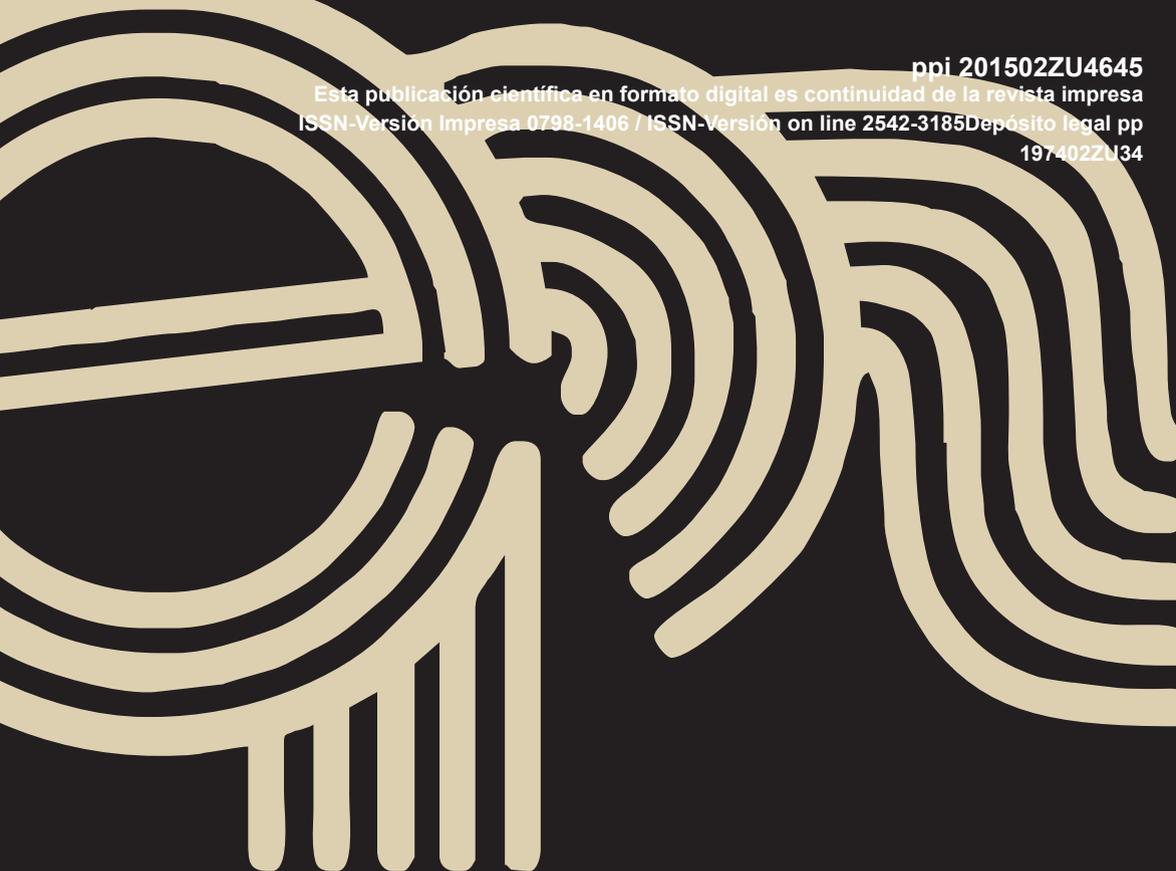


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Conduct of search actions in the investigation of fraud with financial resources

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Abstract

The analysis carried out in the article was aimed at exploring the conditions of possibility, for inspection and search of the crime of fraud with financial resources, which also involved the review of: (places of events, documents); interrogation (of witnesses, suspect, victim); simultaneous interrogation of two or more persons already interrogated; presentation for identification (person, things). With the help of general and special philosophical methods, the tactical features of carrying out the specified investigative (search) actions, which are often caused by a conflict situation produced by the involvement of organized criminal groups, in the commission of such fraudulent actions, are determined. The results indicate the specific circumstances of the search, aimed at the seizure of computer equipment, software and relevant information contained therein. Furthermore, the conclusions emphasize the desirability of timely implementation, thorough preparation, involvement of a specialist in the field of economic activity and competent use of technical means of fixation to manage these crimes.

Keywords: fraud; economic resources; investigation of financial crimes; evidence; investigative actions (search).

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Realización de acciones de búsqueda en la investigación de fraude con recursos financieros

Resumen

El análisis realizado en el artículo tuvo por objetivo, explorar las condiciones de posibilidad, para la inspección y búsqueda del delito de fraude con recursos financieros, lo que implicó además la revisión de: (lugares de eventos, documentos); interrogatorio (de testigos, sospechoso, víctima); interrogatorio simultáneo de dos o más personas ya interrogadas; presentación para identificación (persona, cosas). Con la ayuda de métodos filosóficos generales y especiales, se determinan las características tácticas de realizar las acciones de investigación (búsqueda) especificadas, que a menudo son causadas por una situación de conflicto producida por la participación de grupos delictivos organizados, en la comisión de tales acciones fraudulentas. En los resultados se señalan las circunstancias concretas del allanamiento, tendiente a la incautación de equipos informáticos, software y la información relevante contenida en los mismos. Por lo demás, en las conclusiones se hace hincapié en la conveniencia de la implementación oportuna, preparación exhaustiva, participación de un especialista en el campo de la actividad económica y uso competente de medios técnicos de fijación para gestionar estos delitos.

Palabras clave: fraude; recursos económicos; investigación de delitos financieros; pruebas; acciones de investigación (búsqueda).

Introduction

Fraud with financial resources is a rather complex, carefully concealed process of damaging financial security (Hodnyuk et al., 2001, p. 111), which encroaches on economic relations - relations on the formation, distribution and use of monetary funds, causes multi-million losses to the national economy, business entities and the welfare of citizens, undermines the development of the banking and credit and financial system, entrepreneurial and investment activities.

According to global statistics, 6.3 trillion US dollars are lost annually due to economic crimes and fraud. On average, a company loses 5% of its profit due to fraud. In Ukraine, 61.5% of companies experienced fraud. 20% of companies estimated their losses from fraud in the amount of \$100,000 to \$5 million per year. Ukraine ranks 5th in the ranking of countries in the world by the level of fraud with financial resources (Boris and Korneev, 2022).

Undoubtedly, the main task of any state is to create such a system of control and accounting that will make it impossible or detect the commission of fraud in the early stages. But, if a criminal offense has already been committed, the only effective way out of this situation is a demonstrative investigation with the prosecution of the guilty (Parfilo, 2022).

Recently, fraud with financial resources is becoming more and more widespread and organized forms, is committed using the latest achievements of science and technology, which requires the development of adequate measures to respond to such criminal manifestations. The most widespread types of fraud with financial resources in wartime should include:

1. illegal appropriation of company assets (appropriation of assets that are humanitarian aid or aid; the director's conclusion of transactions that are detrimental to the company for his own benefit or for the benefit of other persons; implementation by the top management of the company for himself payments that are not provided for by law or an employment contract; the company's spending for the employee's personal purposes; the company's acquisition of assets that exist only «on paper»);
2. corruption (for example, receiving an illegal benefit for giving advantages over other counterparties);
3. misrepresentation of financial statements (income or expense part) is the most damaging type of corporate fraud (a common situation is when, due to fictitious business transactions, the company's expenses are artificially inflated and any payment of dividends to shareholders becomes impossible (Parfilyo, 2022)).

The investigation of such offenses is always: connected with documentary confirmation of the commission of the crime; involves documenting the fact of a person's abuse of authority, confirming the fact of obtaining an illegal benefit, as well as active work with witnesses, etc.

Today, the issue of investigating fraud with financial resources requires modern approaches and updated methods in connection with the improvement of the methods of committing these crimes. Therefore, there was a need to provide practical recommendations to the employees of law enforcement agencies regarding the conduct of typical investigative (search) actions during the investigation of crimes of this category.

1. Methodology of the study

The methodological basis of the research is the theory of knowledge and the general theory of criminology. Dialectical-materialistic contributed to

the understanding of the object of research in the context of combining the needs of science and practice.

The research used specially legal methods, in particular: dogmatic (when interpreting legal and economic categories, with its help, the conceptual and categorical apparatus was deepened and clarified); systemic (made it possible to determine the system of typical investigative (search) actions, as well as the circumstances that should be investigated); statistical (when illustrating the financial losses caused to the countries of the world as a result of committing financial fraud); sociological (to confirm scientific conclusions based on the results of a survey of law enforcement officers).

Other methods were also used in the article, in particular: logical-legal, functional, forecasting.

2. Analysis of recent research

The work of such scientists in the field of criminology and criminal procedure as H. Foros, I. Godniuk, V. Konovalova, O. Kovalchuk, V. Kovalenko, V. Lysenko (Foros *et al.*, 2022, pp. 115-131; Godniuk *et al.*, 2021, pp. 110-115; Konovalova, 1999, pp. 72-74; Kovalchuk, 2018, pp. 268-276; Kovalenko *et al.*, 2013; Lysenko, 2006) and others are devoted to the study of the problems of criminalistic security of the investigation of fraud with financial resources.

At the same time, scientific developments regarding the creation of a comprehensive scientific convention for the investigation of fraud with financial resources in modern conditions, which would be based on the latest provisions of the theory of criminology and the generalization of criminal proceedings of this category of crimes, are not enough today.

3. Results and discussion

The success of the investigation of any criminal offense depends on the timely and tactically correct conduct of certain investigative (surveillance) actions (hereinafter - ISA), determining their optimal sequence and expediency.

According to Part 1 of Art. 223 of the Criminal Code of Ukraine, ISA are actions aimed at obtaining (collecting) evidence, things and documents or checking already received evidence in a specific criminal proceeding (Criminal Procedural Code. Law of Ukraine, 2012).

With the help of the ISA, the circumstances of the commission of criminal offenses are revealed, and the circumstances to be proven are clarified. Such circumstances during the investigation of criminal offenses in the field of

economic activity should include: the place of seizure of material values or money; circle of persons who participated in the commission of the crime, their position and functional duties; the method of committing the crime, as well as actions to conceal it; the subject of the encroachment, the amount of the damage caused; who is involved in the commission of the crime and how the functions were distributed among its participants; whether the crime was committed by an organized group; what is the duration of the criminal activity; connections of criminals with corrupt persons of controlling and law enforcement agencies, whether the facts of criminal activity are related to bribery, abuse of official position, tax evasion, etc.; reasons and conditions that contributed to the commission of crimes (Arit, 2013, p. 106).

According to V.O. Konovalova, when determining the sequence of ISA, it is important to predict the likely results of their implementation and, accordingly, specify the most optimal sequence (Konovalova, 1999, p. 72). Our survey of the investigative bodies of the pre-trial investigation of the NPU gives grounds for asserting that during the investigation of financial fraud it is most expedient to conduct the following ISA: inspection of the scene of the incident (64%); review of documents (78%); interrogation (100%); simultaneous interrogation (85%); search (81%); presentation for recognition (32%); examination (84%).

Also, in the opinion of the interviewed investigators, the conditions that contribute to the successful conduct of these ISAs are: timeliness (94%), involvement of the right specialist (86%), sufficient time and thoroughness of preparation for the conduct (79%), correct application of tactical techniques (71%) and competent use of technical means of fixation (59%).

The most common ISA is the inspection of the scene of the incident. In accordance with Part 1 of Art. 237 of the Criminal Procedure Code of Ukraine, examination is an ISA, during which the state, properties and signs of material objects are detected, directly perceived, evaluated and recorded in order to obtain factual data that are important for establishing the truth in criminal proceedings (Criminal Procedural Code. Law of Ukraine, 2012). The results obtained during its conduct are usually the basis on which the further course and results of the investigation depend.

The inspection of the crime scene is especially important in cases where the investigator begins the investigation with only information about the detection of traces of a crime, and the inspection is essentially the only opportunity to establish many circumstances important for solving the crime.

As it is rightly noted in the forensic literature, the review should ensure the possibility of obtaining information about the circumstances of the event in its original, unchanged state, since any delay causes the loss of

physical evidence, a change in the trace picture. The urgency of the OMP is also explained by the need to quickly obtain information for the purpose of organizing the search for the criminal, as well as conducting other investigative (search) actions aimed at investigating the crime (Shepitko, 2004).

In the context of the investigation of financial fraud, the scene can be: office buildings where the enterprise, financial organization, credit union is actually located or its legal address is indicated (in the process of inspecting the scene of the incident, offices, office premises, warehouses, archives, etc. are inspected); residential buildings, plots of land, and other property owned by a person with private property rights (often these premises can be used to hide means of committing fraud) (Dintu, 2015).

Taking into account the specifics of this type of criminal offense, as well as the fact that the inspection of the scene of the incident is carried out in the vast majority of premises that are at the disposal of a person with the right of private property, the inspection must be carried out in compliance with the requirements that the Criminal Procedure Code of Ukraine provides for conducting a search.

That is, the investigator, in agreement with the prosecutor, or the prosecutor himself, must apply to the investigating judge with a corresponding request in order to obtain a decision to conduct an inspection.

Therefore, during the investigation of criminal offenses of this category, the review makes it possible to: reproduce in a certain way certain aspects or moments of an objectively existing event of a criminal offense; display information about the identity of the criminal, the specifics of the object of the offense, on the basis of which to put forward versions in the future; get data on the number of criminals who committed fraud, etc.

Also, such information during the fraud investigation can be established in the process of reviewing documents. In criminology, a document is considered as a material object on which, with the help of signs, symbols and other elements of natural or artificial language, information about facts of legal significance is recorded.

For the investigation of financial fraud, the distribution of documents can be carried out depending on the information displayed in them:

- 1) documents that are of a criminal nature and are means of criminal activity (for example, forged passports, contracts or receipts for receiving money);
- 2) documents that have a legitimate origin, but were used to implement a criminal intent (for example, documents of economic activity of a financial organization; financial reporting documents);

- 3) documents that have an informative, cognitive and orientation value for establishing the circumstances included in the subject of proof.

During the investigation of financial fraud, it is advisable to carry out this ISA in the following cases: if the documents contain traces of the commission of a crime or were directly an instrument of its commission; if documents that directly or indirectly indicate the involvement of a certain person or group of persons in committing fraudulent actions; if the documents were not a tool for committing fraud, but their content is of evidentiary value for studying the necessary circumstances for the commission of this crime.

Document review allows you to properly organize and plan further investigation. Of all types of review, in our case, document review is the most informative means of collecting and verifying evidence.

The investigator will first review the following documents: founding documents of the financial organization (charter, minutes of general founding meetings, founding agreement, documents on approval of the procedure for covering registration costs; on approval of regulations on the work of individual management bodies and the formation of special funds; on the definition of the structure and policy of providing services; about engagement and acceptance, etc.); annual activity reports; documents confirming the provision of loans to members; payment order; tax invoices; contracts; acts on the write-off of material values and others that may relate to the organization's activities.

In the process of reviewing documents, the following tasks must be performed: finding out the general data characterizing the document; establishing the location of the text to be researched, its fragments, signatures; by whom and when the document was issued or produced, to whom it is addressed; on behalf of whom the signatures were executed, what is the content of the document, which testifies to the facts and circumstances that are important for the case; what details does he have; whether the document contains any signs or texts inextricably linked to the signatures to be examined; which facts or events are certified by signatures, seals and stamps when the text (signatures) is filled out; establishment of the fact of creation of the document or its individual parts by a specific person; establishment of signs indicating changes to the document; with what dye the main text, filled in props, individual fragments are used; how the text of the manuscript was executed; whether the time of filling out the document corresponds, judging by the date and time of production of the document form; establishing signs of forgery of seal impressions, stamps by their mirror image, as well as other tasks.

As a result of this review, the investigator finds out: which documents should be attached as material evidence; which documents are missing and measures must be taken to obtain them; regarding which documents it is

necessary to appoint a forensic examination; which documents will help investigate certain circumstances that have not yet been fully established; which documents can be used in the future during the ISA.

The review of documents is also important for the reason that the results of their review can become a reference point in the further planning of the investigation of fraud related to the activities of a financial organization (for example, from them you can obtain information about the circle of persons who had access to it and who need to be questioned, establish the location of other documents, etc.).

No less important is the review of documents on electronic media, in particular, a computer, to which attention is drawn in legal sources.

For this purpose, photography or video recording of the image from the display screen can be carried out. During a computer review, you need to: stop programs and record the results of your actions in the protocol, display the changes that have occurred on the computer; determine whether the computer has external data storage devices on hard magnetic disks (hard drives), display the location of the computer and its peripheral devices (printer, modem, keyboard, monitor, etc.).

In the protocol and on the diagram attached to it; display in the inspection protocol the purpose of each device, name, serial number, equipment (availability and type of disk drives, network cards, etc.), presence of a connection to a local computer network and (or) telecommunication networks, the condition of the devices (intact or with traces of hacking); accurately describe the procedure for connecting the specified devices to each other, if necessary, indicate the connecting cables and their connection ports, and then disconnect the devices from the computer.

Despite everything, the most common way of obtaining evidence is an interrogation, and its conduct requires the investigator to have a high general and professional culture, and a deep knowledge of human psychology. Interrogation during a pre-trial investigation is an ISA, the conduct of which is aimed at collecting, checking, and evaluating evidence by obtaining in verbal form and further recording them in the protocol and other methods prescribed by law by the appropriate subjects of criminal procedural activity, statements from the interrogated person about the circumstances known to him crime or about such circumstances that are important for criminal proceedings.

Obtaining information during the interrogation of persons involved in financial fraud has its own characteristics, which are determined by the procedural position of the interrogated person, the position held, interest in the results of the investigation, individual characteristics of the person and some other circumstances.

The set of circumstances that the investigator intends to find out through interrogation is related to the very event of the crime (the manner and place of its commission, time, amount of damages, etc.), preparation for its commission, and measures taken by criminals to conceal their illegal actions. The subject of the interrogation depends on the procedural situation of the interrogated, and on the amount of information he possesses.

The purpose of interrogations at the initial stage of a fraud investigation, as S. Udovichenko aptly points out, is to clarify the general picture of the event that took place, the schemes for carrying out this or that transaction, deciphering numerous documents, accounting entries, accounts, individual digital records and obtaining relevant explanations regarding them. Therefore, if the investigator is not well versed in special economic issues, he needs to fill this gap when starting the investigation.

Appropriate training may include: familiarization with special literature (textbooks, manuals, methodical recommendations, regulatory documents); using the help of specialists in the economic profile and obtaining from them various background information regarding the general analysis of documentation; direct participation of the specialist in the interrogation (Udovichenko, 2007).

A significant amount of information, which is important for a quick and effective fraud investigation, can also be obtained from witnesses. The significance of the information reported by witnesses depends on a number of factors, among which the desire dictated by the duties of a citizen to stop the illegal activities of certain persons prevails. It is due to this circumstance that it becomes important to determine the groups of witnesses, their orientation, potential opportunities for obtaining data that contribute to the investigation of crimes.

The information reported by witnesses generally depends on the degree of awareness of the latter, but in a more detailed gradation also on other characteristics (Arit, 2013).

In our opinion, a typical circle of witnesses in fraud cases related to illegal financial activities may include: accountants and other officials of a financial organization who directly recorded financial and economic activities and prepared reports; persons who participated in certain stages of economic or financial activity (notaries, bank employees, etc.); employees of state control bodies, as well as officials who carry out verification of economic activity, perform separate control functions or are specialists in the field of accounting (employees of local executive bodies, state inspections and commissions, tax authorities, banking institutions, auditors, auditors, etc); fictitious persons listed as founders of the credit union; acquaintances of the suspects in extra-professional relationships (relatives, colleagues, neighbors, etc.).

When choosing tactical techniques for questioning witnesses, it is also advisable to take into account the questioning situation: non-conflict or conflict. Thus, in a non-conflict situation of questioning witnesses, it should be taken into account that some of them, performing their daily work «according to fixed instructions», may not remember it, or distort what happened, or do not report anything interesting.

In this case, it is appropriate to use the techniques of actualization of individual facts of the event that the witness has forgotten, favorable violation of associative ties, which help the verbal reproduction of the event known to the witness, aimed at establishing errors in the testimony and their elimination.

During the interrogation of witnesses about fraud related to illegal financial activities, it is necessary to get answers to the following questions: when, by whom and in what way was the activity, in the content of which the fraud appeared, carried out; who made the relevant decision when issuing the loan; whether it is known which official (persons) had the authority to issue a loan; whether other facts of fraud in the field of activity of the financial organization, credit union of this official (persons) are known, and if so, what exactly; whether the facts of illegal actions were reported to any of the members of the organization, union, law enforcement, control and audit bodies, if so, what were the results of the appeal, in case of non-reporting, the reasons for not contacting the police.

The sequence of questioning witnesses depends on the specific circumstances of the event under investigation. The best result can be obtained if the persons who conducted the audits of the economic activity of the financial organization, the employees of the control bodies, who are not personally interested in the results of the pre-trial investigation, are interrogated first. Then they interrogate the employees of the organization, the union (heads of structural divisions and accounting employees).

When questioning the accountants of the borrowing company, it should be remembered that they can act as students. As part of their functional duties, accountants draw up a balance sheet, deal with accounting reporting, sign financial documents, and often take part in the distribution and spending of money. When questioning the accountant, it is necessary to state the following: the type of business of this enterprise; what are the functional responsibilities of this job; procedure and availability of original accounting documents; did the accountant know about the misuse of the funds received; who controls the use of funds at their enterprise; whether he is familiar with all the documents for obtaining a loan; in what form the loan was received; whether there are previously received and unpaid loans; from which sources to pay off the debt.

From the creditor's side, employees responsible for issuing loans (head of the board, members of the board, employees of the credit department) are subject to questioning. During their questioning, it is necessary to find out: which legal acts, instructions provide for the procedure and conditions for issuing a loan; what is included in the scope of functional obligations of these types; who conducted negotiations with the borrower and under what conditions; who makes the final decision on granting a loan; whether the borrower's ability to pay was checked; what are the criteria for granting a soft loan; reasons for the permitted violations of the loan issuance procedure.

As witnesses, it is necessary to interrogate those who work together with the suspect and carry out the instructions of the manager.

At the initial stage of the investigation, persons who perform security functions in a specific credit institution (employees of security, accounting, etc.) may be questioned as witnesses.

During the interrogation of the victim, the investigator must obtain answers to the following questions: the degree of acquaintance with the person whom he points to as a fraudster; the time and circumstances of their acquaintance; the relationship that developed between them; the time when it became known that fraudulent actions had taken place; subject of fraud (money, property); the circumstances of the fraud; the relationship that developed between the victim and the fraudster after the fact of fraud was discovered; availability of documentary evidence of obligations to return property or other obligations (Streliuk, 2014).

Interrogation of the suspect (provided that he is identified and detained) is usually the primary ISA, and is also one of the most complex types of interrogation, which has its own procedural and tactical features (Boginsky, 1980, p. 3). This is explained by the fact that the investigator has much less information than the suspect, moreover, such information is fragmentary.

In the case of such an interrogation, two tasks are solved. The first of them is obtaining detailed information about the suspect's actions related to fraud. The second task involves creating the impression of significant awareness of the investigator, which prompts the suspect to give truthful testimony in a situation that he imagines to be helpless.

In all cases, during the questioning of the suspect, tactical techniques aimed at detecting falsehood should be used, which are chosen by the investigator in the sequence and in the combination that he considers most appropriate.

However, it should not be forgotten that, according to Part 3 of Art. 42 of the Criminal Procedure Code of Ukraine, the suspect has the right not to say anything about the suspicion against him, the accusation or to refuse to answer questions at any time, and this makes the process of pre-trial

investigation quite difficult (Criminal procedural code. Law of Ukraine, 2012).

Tactical methods of interrogating a suspect differ depending on the situation during the interrogation, whether it is conflictual or non-conflictual in nature. If the situation of the interrogation is non-conflict, its main tactical direction is to find out as fully and in detail as possible all the data related to the circumstances of the criminal offense that were the basis for detaining a person as a suspect.

In the process of such interrogation, if possible, it is necessary to find out the following: under what circumstances the fraud was committed; what methods were used (specific operations, preparatory actions, taking possession of property, etc.); what other criminal offenses did he commit; who participated in the criminal activity and since when, what is the role of each participant in the fraud; during which period the criminal offense was committed; what is the total amount of material values obtained as a result of the committed fraud; that there was a procedure for distributing funds to members of the criminal group; how specific primary accounting documents were drawn up; where the money obtained by crime is now located (Musyenko, 2006).

In cases where the interrogation situation is conflictual, other tactical techniques may be used. In particular, points related to the complexity of individualizing the extent of his responsibility should be explained to the suspect if he is an accomplice to a criminal offense, as well as points related to the need to obtain an explanation from him regarding the circumstances of the event, which the suspect directly relate to or justify him, and in these cases the position of the suspect can be activated in the following way: he is asked how he feels about the statements of the investigator, whether he does not see any discrepancies in them with the real facts, as well as contradictions that significantly affect the correctness understanding the position of a person as a suspect in a crime (Kryushenko, 2016).

During the investigation of fraud with financial resources, a situation may arise when it is necessary to interrogate the members of the organized criminal group who committed this crime.

In such a situation, it is recommended to wake up to the questioning experience associated with the possibility of «being late» with sincere repentance.

During the interrogation of the members of the criminal group, it is necessary to reveal the underlying crimes. During the questioning of the organizers and leaders of the criminal group, the following are revealed: a motivating motive for the emergence of intent; specific students; the methods of committing criminal activity, whether the practice of carrying out these activities is weak; group structure, methods of communication, methods

of conspiracy; arming the group with weapons, transport equipment, communication equipment; connections with corrupt elements, whether there is protection, cover; channels for receiving intelligence information; distribution of functions in the group (performers, fighters, etc.); types and methods of rewards for criminal services; interpersonal elements in the group, are there conflicting parties, contenders for the role of leader.

During the interrogation of an ordinary student of an organized criminal group, it is necessary to reveal the following circumstances: in the commission of which crimes the interrogated took part; what were the results of his actions; who was the initiator of the criminal activity; how roles were distributed in the criminal group; whether planning a criminal activity; how crimes were concealed; what are the relationships of the interrogated with other members of the group; how he was involved in a criminal group; why he committed the crime (Zhuravel, 2009, p. 200).

Practice shows that it is advisable to use audio or video recording during the interrogation. If the investigator uses a sound or video recording while interrogating, he must inform about this before the interrogation, reflect this fact in the introductory part of the phonogram (video) and the interrogation protocol.

The phonogram or video recording must contain the entire interrogation process, not just its fragments. After the end of the pre-trial investigation, the investigator must acquaint the suspect and the defense attorney with the contents of the phonograms (video recordings). After the participants of the process have familiarized themselves with the materials of the criminal proceedings, the phonograms are sealed and kept in the criminal proceeding.

According to Part 9 of Art. 223 of the Criminal Procedure Code of Ukraine, in the process of investigating the investigated crimes, there is a need to simultaneously interrogate two or more already interrogated persons in order to find out the reasons for discrepancies in their statements.

Summoned persons are invited in turn to testify about the circumstances of the criminal proceedings, for the clarification of which an interrogation is being conducted, after which the investigators and prosecutors may be asked questions. Persons participating in the interrogation, their defenders or representatives have the right to ask each other questions related to the subject of the interrogation (Kovalchuk, 2018).

An important procedural means of obtaining evidence is conducting a search. A search is an ISA aimed at obtaining (collecting) evidence or checking already obtained evidence in a specific criminal proceeding. A search is one of the methods of obtaining evidentiary information in a criminal trial (Denysiuk and Shepitko, 2001, p. 8). Its essence consists in a forced inspection of a dwelling, other possessions of a person, a search of a person who is there.

The search is conducted for the purpose of identifying and recording information about the circumstances of the commission of a criminal offense, finding the instrument of a criminal offense or property obtained as a result of its commission, as well as establishing the location of wanted persons. In the case of an investigation of criminal offenses committed in the sphere of economic activity, it is conducted with the aim of identifying stolen products, documents and draft records.

In accordance with Part 2 of Art. 234 of the Criminal Procedure Code of Ukraine, the search is carried out on the basis of the decision of the investigating judge. The grounds for obtaining permission to conduct a search are the presence of sufficient information indicating the possibility of achieving its goal (Criminal procedural code. Law of Ukraine, 2012).

A search can be successful if the investigator has adequate indicative information. This information must contain the necessary information about the persons to be searched and the place of the search. The question of what and where to look for requires special attention. It is decided by the investigator on the basis of the data contained in the materials of the criminal proceedings.

In financial fraud proceedings, this task can be solved with the help of analysis of documents and financial transactions used by criminals, commercial connections and personal relationships of members of a criminal group, statements of witnesses and other persons, background information of state regulatory bodies, as well as data, obtained during operational search activities (Chaplinskyi, 2014).

In criminal proceedings about financial fraud, the objects of search are most often documents of its financial and economic activity, accounting and tax reporting (genuine and with signs of forgery), document forms with details (imprints of seals, stamps, signatures of officials), computer equipment and electronic media (CDs, flash drives, electronic notebooks, payment cards, smartphones, etc.), money (cash in national and foreign currency), securities, personal belongings (notebooks, diaries, etc.).

In the forensic literature, separate situations are considered when conducting searches in financial fraud proceedings: non-conflict (searching of persons not directly involved in the crime) and conflict (search with the aim of seizing objects, documents and valuables from persons involved in the crime).

In the first case, the investigator is often limited to seizing voluntarily provided things or documents. However, the second situation is more common, moreover, any search always has a clearly expressed coercive nature and is associated with interference in the private life of citizens, in the sphere of their personal interests (Denysiuk, Shepitko, 1999).

According to Part 1 of Art. 159 of the Criminal Procedure Code of Ukraine, temporary access to things and documents consists in providing the party to the criminal proceedings by the person in whose possession such things and documents are, the opportunity to get acquainted with them, make copies of them and, in case of a corresponding decision by the investigating judge, the court, to remove them (to seize them) (Criminal procedural code. Law of Ukraine, 2012). The investigator can seize those documents that are necessary for the further conduct of the pre-trial investigation.

The person in whose possession the documents are, is obliged to give the party of the criminal proceedings the opportunity to get acquainted with them only in the event that the investigating judge, the court decides on temporary access to the documents in the form of a resolution. The entity of the party to whom this decision is provided has the right to inspect them, make copies of them or remove them. If certain documents are seized, a description of them is drawn up and handed over to the owner. In the description of the documents, their name, content, number of sheets and other data by which they can be identified are indicated. A copy of the description of the seized documents is attached to the criminal proceedings (Alekseeva-Protsyuk, 2013).

When investigating fraud with financial resources, it is necessary to conduct a series of searches in service premises and apartments of suspects. Such searches were called group searches. Conducting group searches gives an effective result in the investigation of fraud with financial resources, which is committed by an organized criminal group.

When planning a group search, it is appropriate to use operational data and create a scheme of criminal connections, as well as a scheme of family connections of the searched persons. If it is planned to detain persons who are being searched, it is necessary to predict in advance how the detention will proceed, what measures should be taken to avoid communication between the detainees and where they will be placed.

When investigating fraud with financial resources, it is possible to conduct a search in a bank office, which sometimes poses certain difficulties in accordance with the specifics of the office's work. First of all, this is the reluctance to cooperate with the police, obstacles in obtaining the necessary documents, encroachment on some premises, and sometimes physical opposition from the security.

Conducting a search in a bank office should be preceded by thorough preparation. A cold-operational group is being formed, the number of which is determined taking into account the volume of future work, the number of premises to be searched, and the number of people working in the bank of personnel.

The operational mode of the bank, the number of personnel, the security system, the number, location and purpose of service premises are established in an operational way. Separately, information is collected about the managers of this institution, when they arrive at work, it is clear whose competence it is to open certain vaults, safes, and use databases. During the preparation, it is decided in which premises the search will be conducted: in the entire bank or only in separate rooms. Responsibilities are distributed among the students of the cold-operational group, briefings are conducted in case of a conflict situation.

It is appropriate to start the search at the moment of opening the bank, having previously blocked all entrances to the building. Having presented the decision of the investigative judge on permission to search, the investigative operative group begins to conduct the investigation (Lysenko, 2006).

Certain difficulties are caused by the burden of computer equipment during the search. Computers are increasingly used for accounting, business, and other tasks:

- 1) Whether the room where the computer is located is blocked by an electronic access system or a security alarm and what technical security measures are used for this.
- 2) What measures are available for protective signaling and ensuring the security of computer information, where is the relevant documentation.
- 3) Whether special tools are installed in the computer to destroy information in case of unauthorized access to it; indicate the location of the organization that established this system.
- 4) Is a password (an additional device – an electronic key) necessary for accessing information (individual tasks, databases, etc.) that is on the computer or to its individual parts. The rules of its use, and whether the violation of these rules leads to the collection of information.
- 5) Whether the computers are connected to the local network of the enterprise, what is its scheme, the current rules for its safe use.
- 6) Whether there is a continuous back-up of data with a complete log of the computer for the day (Kovalenko and Anapolska, 2013).
- 7) Whether the computer is connected to the Internet, what is its address in this network.
- 8) placement of computer equipment in the room; 9) who has access to work on computers, their professional level.

The selection of technical measures should be carried out together with specialists, depending on the conditions of the future search (Saltevskiy, 2000).

Presentation for identification can be classified as a derivative of ISA, since it is always preceded by an interrogation, without which presentation for identification is impossible. Identification can be carried out both at the initial and subsequent stages of the investigation, depending on the investigative situation. For example, if there is a threat of loss of identification evidence, identification must be carried out immediately (however, only after the interrogation).

The main tasks of presenting objects for impeachment are as follows: to establish the fact of the presence of a certain person at the place of commission of a criminal offense; to find out other intermediate facts in the proceedings; to establish the fact of acquaintance between persons, if one of them denies it; find out the signs and individual characteristics of objects; identify a person who does not have documents, or there are suspicions that he is impersonating someone else; to establish the identity of an unidentified corpse. If a person declares that he does not remember the features of the object and cannot recognize it, it is not advisable to present it for identification.

According to the provisions of Art. 228–230 of the Criminal Procedure Code of Ukraine, objects for recognition can be: 1) persons (outside of visual and audio observation, by photographs and video materials, by voice, by gait); 2) corpse; 3) things (Criminal procedural code. Law of Ukraine, 2012).

Presentation for the identification of a living person is usually carried out in cases where: the person to be presented was not previously known to the person who will be identified, but was observed by the latter in connection with a criminal event; the person who recognizes previously knew the person who presents himself, but cannot provide the necessary data about him (for example, cannot provide his surname and first name); the person is well known to the one who recognizes, but he denies this acquaintance; the person who will be recognized pretends to be someone else.

When investigating financial fraud, two situations can arise: favorable and unfavorable. In a favorable situation, the person clearly indicates the characteristics by which he remembered the person (gender, age, height, etc.), knows his complete profile data (surname, first name, patronymic); has information about its place, role and functions within the financial organization, credit union, etc.; remembers exactly when and under what circumstances the acquaintance with the suspect took place; clearly indicates which financial or documentary transactions were carried out with a certain person.

In an unfavorable situation, the victim, for example, cannot clearly describe the suspect, does not have enough information about what kind of activity he is engaged in; cannot remember the complete profile data of the person with whom he concluded various agreements or contracts; from whom exactly she received money or to whom she gave it. Such circumstances may negatively affect the investigation process, for example, the suspect may claim that he has never seen or communicated with the victim, assure that various operations were carried out by another official of the organization, etc.

Presentations for the identification of things (documents) are usually carried out in those cases when things (or documents) come into the disposal of the investigator during criminal proceedings and there are reasons to believe that they have a certain connection with the event of a criminal offense. During the investigation of financial fraud, the following documents will be the first of all: founding documents of the financial organization, credit union (charter, minutes of general founding meetings, founding agreement, documents on approval of the procedure for covering registration costs; on approval of the regulations on the work of individual management bodies and the formation of special funds; on defining the structure and policy of service provision, etc.); annual activity reports; documents confirming the provision of loans; payment order; tax invoices; contracts; acts on the write-off of material values and others that may relate to the activities of the organization, union.

The need to present documents for identification in our case arises when these same documents have become a tool or means of committing financial fraud.

According to the general rule, at least three items of the same type are selected for presentation, which must be of the same type, quality and without sharp differences in appearance. In the end, there should be at least four of all things to present.

In that case, if there are no other similar things, the person who recognizes is asked to explain by what signs he recognized the thing presented to him in one copy (such signs in our case can be letterheads that are characteristic of a certain organization, credit associates; certain special markings or paper; characteristic seals, signatures, handwriting, typeface of the text; the fact of execution of the document or its individual parts by a specific person; establishment of signs by which a person recognizes that changes have been made to the document, etc.).

However, do not forget that in order to present a document for identification, you need to pick up three more similar documents. The investigator is unlikely to be able to find three more almost identical documents in addition to the original of a certain credit agreement, which

will not differ significantly from each other, and will not make photocopies of them.

Therefore, in the investigation of financial fraud, in our opinion, it is more appropriate to present documents during the interrogation of a person with specific questions that will be recorded in the interrogation protocol: do you recognize this document? did you take part in its arrangement? which parties participated in its signing? Do you remember where exactly you saw this document for the first time and in the future? by what features do you recognize this document?

The results of presentation for identification are evidence in criminal proceedings and, like all other types of evidence, are subject to evaluation.

Therefore, at the initial stage of the investigation of frauds related to the activities of the CS, it is advisable to carry out the following complex of ISA: inspection (place of the event and documents), interrogation (applicant, victim, witnesses), search, presentation for identification, appointment of expertise.

Finally, we note that in parallel with the implementation of the above-mentioned ISA when investigating financial frauds, it is necessary to ensure proper support from the employees of operational units. In addition, according to the conducted survey, investigators believe that during the investigation of financial fraud, in cases where it is difficult or impossible to obtain evidentiary information publicly, it is advisable to conduct secret investigative (search) actions (hereinafter - NISA) (100%).

According to Art. 246 of the Criminal Code of Ukraine, NISA is a type of ISA, information about the fact and methods of conducting which are not subject to disclosure, except for cases provided for by the Code. Such actions are: 1) interference in private communication; 2) other types of covert investigative (research) actions. NISA are conducted in cases where information about the crime and the person who committed it cannot be obtained in any other way (Tolpygo, 2015).

The most appropriate in the investigation of financial fraud are: audio and video monitoring of a person (91%), removal of information from transport telecommunication networks (100%), examination of publicly inaccessible places, housing or other possessions of a person (77%) and the use of confidential cooperation (97 %). At the same time, we believe that the mentioned means of collecting and verifying evidentiary information require special attention and separate consideration due to their specificity and multifaceted nature.

Conclusions

On the basis of the scientific analysis made in the scientific article, as well as the generalization of judicial and investigative practice, it was concluded that among the typical investigative (search) actions that must be carried out during the pre-trial investigation of fraud related to financial resources, the following should be highlighted: overview (places of events, documents); interrogation (of witnesses, suspect, victim); simultaneous interrogation of two or more already interrogated persons; presentation for identification (person, things), search.

The peculiarities of the tactics of carrying out the specified investigative (search) actions are primarily determined by the fact that the investigator has to act in a specific environment (premises of a financial organization, credit union), receive, search and analyze documents of a specific content, interrogate persons who have relevant knowledge in the economic sphere and operate appropriate terminology. The main factors affecting their effectiveness are: timeliness, sufficient time and thoroughness of preparation for the implementation, the ability to attract the right specialist, correct application of recommended tactical techniques and competent use of technical means of fixation.

The efficiency of the document review is achieved thanks to the use of special methods by investigators: determination of the purpose and establishment of the origin of the document; deciphering unclear fragments, designations and terms; ascertaining the authenticity of the document; verification of the authenticity and propriety of the information specified therein.

The tactical features of questioning witnesses and suspects depend on the investigative situation. The most favorable situation is when the information about the crime and the persons involved in it is obtained by operative and investigative means. At the same time, conflict situations are typical when the interrogated person does not admit his participation in the crime; does not deny his participation in the commission of the crime, but insists that he was not aware of the illegal nature of his actions; shifts the blame to accomplices; refuses to communicate with the investigator or gives contradictory or false statements.

A particularly difficult task in the investigation of fraud with financial resources is conducting a search aimed at seizing computer equipment, software and relevant information contained in them. This is determined both by the place and conditions of conducting these investigative (search) actions (secured office premises, housing), and by the legal status of the search object - computer information, which often belongs to commercial or banking secrets.

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