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Planning of the investigation of criminal offenses in the sphere of economic activities committed involving law enforcement officials: The Ukrainian perspective

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Abstract: The article is devoted to formulation of theoretical principles and practical recommendations regarding organization and planning of the investigation of criminal offenses in the field of economic activity, which are committed with the participation (assistance) of law enforcement officers. The methodology for the article is chosen taking into account the purpose and tasks, object and subject matter of the study. The research results were obtained with the help of the following methods: dialectical; formal and logical; formal and legal; comparative and legal; historical and legal, complex analysis; analysis and synthesis; axiomatic; system and structural method. The obtained results of the study indicated that organization and planning of the investigation of criminal acts under consideration is a purposeful activity of the authorized bodies, which is carried out under the guidance of the investigator, detective of the pre-trial investigation body. These activities require systematic, comprehensive approach and must take into account a wide range of circumstances that can affect the process and results of the investigation: the nature of the criminal offense, access to the necessary financial, human and technical resources; the competence of the investigator, the detective; terms and deadlines for investigation and presenting materials to the court, establishing effective cooperation between competent authorities. The study highlights the peculiarities of the organization and planning of the investigation of criminal offenses in economic activities, when law enforcement officers are involved, and suggests directions for improving the effectiveness of their implementation.

Keywords: criminal offenses; economic activity; investigation; law enforcement agencies; planning; proceedings

1. Introduction

The formation of the methodology of investigation of certain types of criminal offenses necessarily contains instructions of an organizational nature, primarily on those issues that are closely related to the general methodological instructions for the investigation in general. In turn, planning of the investigation is an important direction of its organization, which has certain features and requirements for efficiency, especially under facilitating the commission of criminal offenses by law enforcement officers.

The activity of investigating criminal offenses in each specific case depends on the organization of its main elements, which are designed to ensure prompt, objective and high-quality pre-trial investigation of criminal proceedings, one of which is the conduct of forensic examinations (Chornous and Leliuk, 2023).

Thus, the investigation of criminal offenses in economic activities, when law enforcement officers are involved, requires a special approach and the use of effective strategies of organization and planning. Forensic science increasingly recognizes the need to improve the organization of professional crime prevention at various levels and, in particular, when investigating crimes using not only tactical, but also strategic means and methods of organizing the above activities (Bernaz, 2012). Pavlenko (2022) emphasizes the importance of using strategic, organizational, and tactical solutions in the theory of operational and search activity, holds the similar view.

According to practical data of the units of the National Police of Ukraine, State Bureau of Investigation, Economic Security Bureau of Ukraine, persons who commit criminal offenses in the field of economic activity quickly adapt to changes in the legislative regulation of a certain type of economic activity, plan their further criminal activity, select accomplices and distribute functions among them, choose technical means taking into account their innovations, practice methods of hiding traces of a criminal offense.

There is no doubt that corruption and crime in the sphere of economic activity are interdependent with a common motive—obtaining financial benefits, material goods, etc. The commission of criminal offenses in the economic sphere is accompanied by corruption ties, including with law enforcement agencies, and their common interest is primarily subjective gain.

At the same time, the sphere of criminal influence of law enforcement officers are not restricted only to their official activities, and can encroach on social relations in other spheres, in particular in the sphere of economic activity, including by abuse of office in the exercise of law enforcement functions. Combating criminal offenses in the field of economic activity is of strategic importance for the State and is one of the priority tasks of law enforcement agencies. However, owing to the difficulty of identifying and investigating this category of criminal offenses, as well as the lack of an effective method of their investigation, the results of the law enforcement system activities are not sufficiently effective. To solve this difficult situation, we consider it expedient to carry out scientific study of issues related to the organization and planning of the investigation of criminal offenses in the field of economic activity, when law enforcement officers are involved.

Therefore, the purpose of the article is to highlight certain aspects of the organization and planning of the investigation of criminal offenses in the field of economic activity, which are committed with the participation (assistance) of law enforcement officers.

2. Literature review

According to the view by Sorochan (2020), one of the most important areas of investigative activity is the resolution of organizational issues arising in the process of investigating crimes. At the same time, the creation of a reliable organizational structure must be preceded by optimal planning, management and effective investigative tactics.

Cherniavskiy (2009), who notes that the key to effective investigation of the specified category of criminal offenses is the rational organization of activities, which

involves selecting optimal methods of obtaining evidentiary information in compliance with the procedures established by law and taking into account the peculiarities of the trace formation mechanism, is of the same opinion.

This also applies to the organization and planning of the investigation of criminal offenses in the field of economic activity, when law enforcement officers are involved, since the investigation of criminal offenses in the field of economic activity sets different tasks for the investigator, the solution of which requires the use of specific methods, techniques and forms of investigation organization (Kurman, 2022).

As a general proposition all crime has economic consequences, as the result of it is potentially measurable in economic terms (Goredema, 2005). The criminologists distinguish between predatory offences committed sporadically, when opportunities present themselves on the one hand, and on the other, market-based offences (Naylor, 2002).

As Shepitko, Konovalova and Zhuravel (2006) correctly point out, the success of the investigation of the specified category of criminal offenses is determined by its correct planning and organization. The author emphasizes that in the theory of criminology, planning means determining the ways of investigating crimes, outlining the circumstances to be clarified, as well as establishing the most appropriate system of investigative actions and operative-search measures and the terms of their implementation.

At the same time, it is worth agreeing with Piaskovskyi et al. (2015), who note that planning is closely related to the organization of an investigation in a specific criminal proceeding, which is understood as a set of measures to create optimal conditions for its implementation. If the essence of planning is to correctly outline the program of activities during the pre-trial investigation, the organization of the investigation is to ensure the implementation of the intended plan. Planning and organization are organically linked, as the former presupposes the implementation of the latter.

Tataryn (2022) draws attention to the importance of using the principles of organization and planning in his research. Thus, it should be noted that planning is an integral component of the organization of the investigation of criminal offenses, in particular in the field of economic activity, which are committed with the assistance of law enforcement officers. It is due to the organization and planning that the effective performance of the tasks of criminal proceedings, compliance with the procedural deadlines, sequence of proceedings, identification and detention of criminals are ensured.

The theory of criminal procedure also emphasizes the importance of using the organizational aspects of such activities during the pre-trial investigation. Thus, in the context of legal regulation of pre-trial investigation, the organizational aspects of the specified stage of criminal proceedings should be considered from the perspective of activities to ensure rights, freedoms and legitimate interests of a person at the stage of pre-trial investigation, in particular focusing attention on the procedural activities of the investigator, prosecutorial supervision, judicial control, application of international legal standards (Drozd, 2018).

Pre-trial investigation bodies should adapt to the constant changes in the legislation to develop a clear algorithm contributing to the implementation of effective

measures for the organization and planning of the investigation of criminal offenses in the field of economic activity, committed with the assistance of law enforcement officers. There are also certain gaps in the method of investigation of the specified category of crimes, which cannot be promptly adapted to the real needs of today.

At the same time, as several scientists claim, globalization requires a joint solution to problems, which is accompanied by an objective assessment of the situation, identifying the scope of international cooperation, mechanisms of interaction of law enforcement agencies, adjustment of the best world practices to national legal systems (Akhtyrskaya, 2014).

This view is supported by Volobuev et al. (2009), who emphasize that one of the effective methods of countering economic crime, and therefore organizing investigation of criminal offenses in the sphere of economy, is the interaction between State law enforcement and control bodies, business structures, and non-state professional organizations in combating economic crimes.

Halin (2018) states that planning and organization of the investigation of the specified criminal offense is an initial benchmark for the effectiveness of evidence-building, which is the determination of competence (subject, substantive or alternative), receiving information from banking and depository institutions and directing requests for international legal assistance, which includes identifying the requesting or requested body, the legal basis for the request, the procedure for its forwarding. Planning, in its content, is determined by the scope, subject matter and boundaries of the investigation, the circumstances of the committed criminal offense, and in essence is a prediction of the results of subsequent actions.

Thus, organization of the investigation of criminal offenses in the field of economic activity, when law enforcement officers are involved, is a purposeful activity of authorized actors, which is carried out under the procedural guidance of an investigator, a detective, and involves the adoption of decisions of an organizational, procedural and tactical nature, with the aim of ensuring effective conduct of procedural actions, establishing interaction with various actors, joint exchange of information and control over the process of investigating criminal offenses of the specified category to implement the tasks defined by the criminal procedural legislation.

It should be emphasized that public danger of criminal offenses in the field of economic activity committed with the participation of law enforcement officers is that they are characterized by a high level of latency, since law enforcement officers use their office to cover up criminal acts by disclosing data of operational and investigative activities, pre-trial investigation, deliberate distortion or destruction or loss of evidence, delay of pre-trial investigation, intimidation of witnesses, victims to make them to provide unreliable data, etc. At the same time, according to some researchers, this crime is regarded as privileged (respectable) in society, because, first of all, offenses in the sphere economic activities are carried out by persons who have advantages over other citizens due to their prestigious work, education, corresponding position in the professional and service hierarchy with incomes that allow them to live comfortably (Agibayeva et al., 2022).

This determines the relevance of research on issues related to the organization and planning of criminal offenses in the field of economic activity, which are committed with the participation (assistance) of law enforcement officers.

3. Methodology

The methodology for the article is chosen taking into account the purpose and tasks, object and subject matter of the research. To reveal the main issues, the authors used general scientific and special methods that are used in modern legal science.

Dialectical method made it possible to determine the main directions of the organization of the investigation of criminal offenses in the sphere of economic activity, which are committed with the participation (assistance) of law enforcement officers, forms of investigation plans for this category of criminal offences.

With the help of formal and logical methods (induction and deduction, analysis and synthesis, proof and refutation, generalization, etc.), scientific views on the classification of criminal offenses in the field of economic activity were systematized.

Formal and legal method was used for the analysis of domestic legal instruments containing norms regulating the organizational and procedural features of the investigation of criminal offenses in the field of economic activity.

Comparative and legal method helped to determine the main areas of improvement of domestic legislation in the specified area.

Historical and legal method was applied to reveal the content of such basic concepts as “organization of investigation”, “planning of investigation”, “criminal offenses in the sphere of economic activity”, “corruption criminal offences”; to highlight the development of scientific views on separate problems of organization and planning of investigation in this area.

The method of complex analysis allowed to determine the actual content, main directions and forms of organization of the investigation of criminal offenses in the field of economic activity, when law enforcement officers are involved.

The method of analysis and synthesis enabled to provide classification of the levels of the organization of the investigation of criminal offenses in the field of economic activity committed with the participation (assistance) of law enforcement officers, which helped to distinguish its directions and forms of implementation.

The axiomatic method contributed to highlighting typical features of the organization of the investigation of the studied criminal offenses.

The system and structural method were used to systematize the obtained results and formulate the main conclusions of the scientific research.

4. Result and discussion

It is well known that for a complete, prompt and impartial investigation of criminal offenses, the investigator should determine what exactly needs to be found out in each criminal proceeding, that is, what actual circumstances of the investigated phenomenon should be established and to what extent, what measures must be taken to ensure justice and prevention of the criminal offenses, which are addressed through investigation organization and planning (Sevruk, 2022).

Nowadays, the practice of law enforcement agencies and the court indicates that many business structures are quite criminal and significantly hamper positive development of economic activity in Ukraine (Trach, 2020). At the same time, a large number of illegal actions are carried out by various categories of persons: government

officials who proclaimed permission for anything not prohibited by law, blatantly illegal actions of market actors themselves (Moiseyenko, 2021).

This involves creating optimal conditions and includes the following areas of activity:

- a) timely development of an agreed plan of measures during the investigation;
- b) proper coordination of the activities of investigative, operational search and forensic expert institutions;
- c) conducting systematic operational meetings of investigative and operational groups for exchanging information and taking into account the dynamics of planning. The conditions for the correct organization of the investigation should be a clear division of responsibilities between the members of investigative and operational teams and providing the latter with the necessary technical means contributing to the efficiency of the investigation of crimes (Shepitko et al., 2006).

Investigating criminal offenses in the field of economic activity committed with the assistance of law enforcement officers requires the formation of the unified approach to the development of effective methods.

Some aspects affecting the organization of the investigation of criminal offenses in this area are the following:

- 1) Classification of criminal offenses in the sphere of economic activity.
- 2) Legal support for the organization of the investigation of criminal offenses under consideration.
- 3) Specialized methods of investigation of these criminal offenses (analysis of accounting documents, study of financial flows, detection of legalization of income and other practical approaches).
- 4) Access to resources, or in other words technical and tactical forensic support, expert support (financing, personnel, technical means and specialized knowledge).
- 5) Interaction with other authorities (the investigation of such criminal offenses requires establishing cooperation with tax authorities, banks, auditing companies and other structures, etc.).

There are various ways of classifying criminal offenses in the field of economic activity in the scientific literature. At the same time, the importance of determining the main criteria for the classification of the specified category of criminal offenses lies in its direct impact on the organization and planning of the investigation; their consideration allows creating general methodological grounds for improving techniques and methods of investigating crimes.

In our opinion, the classification proposed by Moiseyenko (2018) is the most extensive: 1) criminal offenses against the order of circulation of money, securities, other documents; 2) criminal offenses against the taxation system; 3) criminal offenses against the budget regulation system; 4) criminal offenses against the order of movement of objects across the customs border of Ukraine; 5) criminal offenses against the conduct of business and other economic activities; 6) criminal offenses against the rights and legitimate interests of creditors; 7) criminal offenses in the field of stock market and exchange activity; 8) criminal offenses against fair competition and antimonopoly activity; 9) criminal offenses against the rights and legitimate interests of consumers; 10) criminal offenses in the field of privatization.

In our opinion, such a classification most widely covers all the common areas that are subject to special crimes during the commission of criminal offenses in the sphere of government activity. At the same time, in the context of our investigation, we can draw a parallel between criminal offenses in the sphere of government activity and those committed by law enforcement officers.

The majority of scientists attribute criminal offenses committed by law enforcement agencies to the sphere of official activity (abuse of power or office; excess of power or official authority by an employee of a law enforcement agency; official forgery, etc.) and criminal offenses against justice (disclosure of data of operational and investigative activities, pre-trial investigation) (Lytvynenko, 2015).

It should be noted that their criminal activity is not limited to such a narrow sphere, and can be carried out in other ones. For example, Bahan (2020), based on the analysis of the provisions of the Special Part of the Criminal Code of Ukraine, made an attempt to divide criminal offenses that can be committed by law enforcement officers into the following groups: 1) crimes with a common actor, which can be committed, including by a law enforcement officer; 2) crimes with a common actor, the commission of which by an official, using his or her official position, shall constitute a qualified composition; 3) crimes with a special actor—an official, which can be committed by an employee of a law enforcement agency; the object of the encroachment is another sphere of social relations; 4) crimes with a special actor, which may be committed by an employee of a law enforcement agency, the object of which is public relations not in the official or law enforcement sphere, but, as a rule, related to law enforcement activities; 5) crimes with a special actor—an official, which can be committed by an employee of a law enforcement agency directly in the field of official activity; 6) crimes, in which the law directly defines the actor as an employee of a law enforcement agency (its official); 7) crimes in which the law does not directly define a law enforcement officer as the actor, but it follows from the provisions of other legal acts or defines as the actor only certain categories of law enforcement officers (investigators, prosecutors, etc.).

It is in the second group that the author refers to the criminal offences in the economic sphere provided for: Part 2 of Art. 201 of the Criminal Code of Ukraine (smuggling); Part 2 of Art. 205-1 of the Criminal Code of Ukraine (Forgery of documents submitted for state registration of legal entities and individual entrepreneurs); Part 3, Art. 206 of the Criminal Code of Ukraine (Obstruction of legitimate economic activity); Part 3, Art. 206-2 of the Criminal Code of Ukraine (Illegal seizure of property of an enterprise, institution or organization); Part 3, Art. 229 of the Criminal Code of Ukraine (Illegal use of a trade or service mark, registered trade name, qualified indication of origin) (Verkhovna Rada of Ukraine, 2001).

Thus, law enforcement officers can be independent actors of committing the specified criminal offenses, or by entering into a criminal relationship with individuals or organized criminal groups who commit criminal offenses in the field of economic activity. They can use their official position to facilitate the commission of crimes by covering up criminal acts, etc. These actions can take place through the disclosure of operational and surveillance data, pre-trial investigation, wilful distortion, destruction or loss of evidence, delaying the pre-trial investigation, intimidating witnesses, victims to make them to provide them with unreliable data on the criminal offense or persons

involved in its commission, etc. Such actions form a set of criminal offenses, which in turn greatly complicates the activity of the investigator and detective and requires ensuring effective organization and planning of the investigation.

It should be noted that there are not so many offenses in the field of economic activity committed by law enforcement officers: thus, in 2023, only 3 such crimes were committed: 1—by the police officer of the National Police of Ukraine and 2—by officials of the State border service inspectors. Instead, 9 economic crimes were registered as of January–September of 2024: 1—by the prosecutor of Prosecutor's Office, 4—by the police officers of the National Police, 1—by the officials of the State executive service, 3—by the employees of other law enforcement agencies (Official Web-site of the Attorney General's Office, 2024). However, their small number in no way minimizes their social danger, as crime in the sphere of business activity becomes more and more problem and menacing phenomenon for Ukraine as for the independent and sovereign state (Ardelyan, 2019).

Pashinska (2023) emphasizes the importance of the successful organization of the work of law enforcement agencies and the correctness of investigative (search) actions during the investigation of such criminal offenses in the context of the investigation of crimes committed by organized criminal groups in the field of economic activity. The scientist notes that the organization of the work involves the creation of all conditions for the period of the investigation, ensuring interaction with operational and expert units and other services involved in the conduct of investigative actions, design and implementation of a tactical operation or combination thereof.

In the context of our study, the circle of actors authorized to perform pre-trial investigation of criminal offenses in the field of economic activity is determined by the severity of the specified category of criminal offenses, and includes:

1) investigative bodies of the Security Service of Ukraine are prosecuting criminal offenses under Art. 201 (Smuggling) and Art. 201-1 (Movement across the customs border of Ukraine outside the customs control or concealing from the customs control of timber or lumber of valuable and rare species of trees, unprocessed timber, as well as other timber prohibited for export outside the customs territory of Ukraine) of the Criminal Code of Ukraine;

2) detectives of the Economic Security Bureau of Ukraine are authorized to investigate economic criminal offenses related to illegal activity in respect of gambling or conducting lotteries (Article 203-2 of the Criminal Code), illegal manufacturing, storage, sale or transportation for the purpose of sale of excisable goods (Article 204), forgery of documents submitted for state registration of legal entities and individual entrepreneurs (Article 205-1), evasion of taxes, fees (mandatory payments) (Article 212), obstruction of legitimate economic activity (Article 206);

3) detectives of the National Anti-Corruption Bureau of Ukraine are conducting investigations under Art. 206-2 (illegal seizure of property of an enterprise, institution or organisation), Art. 209 (Legalisation (laundering) of property proceeding from crime), Art. 210 (Misuse of budget funds, implementation of budget expenditures or provision of loans from the budget without established budget allocations or with their excess), Art. 211 (Issue of regulatory acts that reduce budget revenues or increase budget expenditures contrary to law) under the conditions stipulated by Part 5, Art.

216 of the Criminal Procedure Code, in particular, if they are committed by senior officials;

4) investigators of the State Bureau of Investigation, who are authorized to investigate criminal offenses in the field of economic activity in the cases specified in Part 4, Art. 216 of the Criminal Procedure Code (in particular, those committed by senior officials), except for those cases when the pre-trial investigation falls under the jurisdiction of the National Anti-Corruption Bureau of Ukraine;

5) investigators of pre-trial investigation bodies of the National Police of Ukraine (illegal actions in respect of remittance documents, payment cards and other means providing access to bank accounts, electronic money, etc.).

Clearly that the investigator, detective of the pre-trial investigation body constantly interacts with other actors during the prosecution of such criminal offenses. Considering this matter, Oderii and Shulha (2011) correctly point out that one of the important conditions for success in solving crimes is the correct organization of the interaction of the relevant bodies involved in this activity, which, although not subordinate, but act in concert, effectively applying disclosure methods and technique, prosecuting those responsible, compensating for damages caused by the crime.

Establishing such cooperation during the organization of the investigation of criminal offenses in the field of economic activity, when law enforcement officers are involved, should take place at all its stages, and include joint planning of the investigation, investigative (search) actions and covert investigative (search) actions, their joint conducting, involving specialists, experts. In addition, taking into account the complex nature of such criminal acts, their multi-episode nature, high level of resistance on the part of criminals, ongoing nature and corruption component, it seems appropriate to apply team method.

On this occasion, Topchii (2015) makes a strong case for the use of a team investigation in the commission of certain types of criminal offenses with: 1) a large number of episodes of criminal activity that must be investigated within one criminal proceeding; 2) a significant number of versions about the circumstances of the crime, which must be verified; 3) a significant number of persons brought to criminal liability under one proceeding; 4) the need to carry out the investigation simultaneously in different places; 5) the need to conduct a significant number of investigative (search) actions within a short period of time; 6) investigation in different languages. The planning process in this form of investigation is becoming more specific

In the course of planning, it is necessary to comply with the requirements of the theory of forensics:

- the investigation plan should be drawn up in such a way that investigative (search) actions, covert investigative (search) actions and other procedural activities guarantee a thorough verification of all proposed versions and solving the objectives;
- the plan must include only those investigative (search) actions that guarantee the achievement of an objective result: investigative (search) actions and other measures must ensure reliable establishment of all circumstances that are subject to establishment in criminal proceedings (Shepitko et al., 2006).

The importance of planning the investigation of criminal offenses in the field of economic activity, when law enforcement officers are involved, is also determined by

the set of tasks that are solved during the implementation of such activity. So, in the investigation of criminal offenses of the considered category, we include (in addition to the general objectives of planning):

- determining the directions of investigation of criminal offenses in the field of economic activity, when law enforcement officers are involved;
- establishing the circle of actors who must be involved in the process of organization, planning and direct investigation of such criminal offenses;
- selecting effective technical and forensic means and tactical and psychological methods, taking into account the specifics of each criminal proceeding;
- ensuring the most effective combination of operative and investigative measures, investigative (search) and covert investigative (search) actions in the prosecution of such criminal offenses;
- contributing to the economy of investigative capacity, speed of investigation;
- ensuring the objectivity, completeness, and comprehensiveness of the investigation.

Individual scientists single out the following areas of planning of pre-trial investigation of criminal offenses, in particular in the field of economics:

- study, processing and systematization of the information at the disposal of the investigator, in particular, information other than procedural of investigative and indicative nature;
- determination of tactical and strategic goals of the investigation for each period of putting forward new versions, including correction of pre-advanced versions;
- identifying investigative (search) actions, organizational measures, and material costs of the investigator for obtaining, researching, and securing evidentiary information, taking into account the personality of the offender, his (her) position, and the specifics of countermeasures performed by interested persons;
- determining the capabilities of persons and bodies cooperating with the investigator for obtaining, researching and securing evidentiary information, as well as countering acts of opposition to the investigation and building an effective and efficient model of interaction based on this;
- selecting the types and sequence of investigative (search) actions, tactical combinations and other measures, based on the dynamically changing investigative situation, and their confirmation in the relevant procedural acts;
- creation of an organizational investigative and operational model for security of participants in criminal proceedings (Ortynskiy, 2017).

We should also agree with the view of Synoverskyi (2023) that the initial stage of the organization of the investigation is the most important, since it is at this moment that the investigator begins to plan the entire investigation process, chooses the direction and means of the investigation, conducts urgent investigative (search) actions, assesses the investigative situation, puts forward investigative versions, and also plans further actions.

Some scholars consider the initial stage of the investigation of criminal offenses committed by organized criminal groups in the area of economic activity as the subsystem of investigative (search) and covert investigative (search) actions, control and verification, organizational and preparatory and other measures, connected on the

basis of the unity of the development of tasks solved with their help due to the persistent repetition of typical investigative situations (Pashinska, 2023).

In the context of our research, the initial stage of planning the investigation of criminal offenses in the field of economic, when law enforcement officers are involved, includes the analysis of initial information on the event of the crime and, on the basis of this, the formation of an investigation plan. Taking into account the multi-episode nature of these criminal acts, it is advisable to draw up a separate plan for each episode, and a single general plan. Sources of primary information about the fact of committing them can be operational information obtained as a result of the work of operational divisions of the Department of Strategic Investigations, the Security Service of Ukraine, Economic Security Bureau of Ukraine, the National Anti-Corruption Bureau of Ukraine, etc.

Besides, it is important to organize the interaction of the investigator, the detective with operatives of these units at the initial stage of the investigation, by holding joint meetings, planning investigative (search) and covert investigative (search) actions, selection of organizational and tactical measures, etc.

The next stage of planning the investigation is the submission of investigative versions and the planning of priority investigative (search) actions, which is based on the analysis and study of the original information about the event of the criminal offense. In practice, there are quite frequent cases when an investigator, a detective is faced with a lack of necessary information about a criminal offense, a lack of witnesses, etc. at the initial stage of a pre-trial investigation. The application of so-called abstract modelling would be useful in this case.

Abstract modelling by the investigator (detective, inquirer) is carried out with the help of logical operations, assumptions, imagination, practical experience in similar criminal proceedings, and is embodied in the form of putting forward investigative versions. Moreover, the modelling process has several stages: 1) formation of an imaginary model in the investigator's (detective's, inquirer's) mind (it is carried out on the basis of the reproduction of the investigative situation at the initial stage of the investigation); 2) formalization of the imaginary model through the development of schedules, schemes, investigation plans, which will reflect individual elements of the criminal offense and their connections; 3) supplementing the model with new elements with reliable facts, establishing connections between these elements; 4) transformation of the model based on the accumulation of information about the event of a criminal offense, reduction of the number of versions to a single true one (Leliuk, 2023).

Often, during the investigation of criminal offenses in the field of economic activity, the investigator, detective of the pre-trial investigation body becomes aware of the presence of corruption ties with law enforcement officers after criminal proceedings have been opened and urgent investigation (investigative) have been carried out. This, in turn, requires appropriate changes in the organization of the investigation, adjustment of the investigation plan, and, if necessary, transfer of the case to the investigation department.

The organization of investigative (search actions) and covert investigative (search) actions during the investigation of criminal offenses in the field of economic activity, when law enforcement officers are involved, requires special attention from the investigator, detective of the pre-trial investigation body. Because of the high risk of

loss, distortion or destruction of evidence indicating the commission of such act, the investigator, the detective should immediately organize the following investigative (search) actions: investigative inspections (places of events, premises and territories, objects and documents), searches, interrogations of victims, witnesses and suspects. Taking into account the specifics of the economic sphere, it is important to involve the specialists (accountants, auditors, banking specialists, etc.) in conducting investigative (search) actions, as well as ensuring the availability of appropriate technical and forensic support.

In addition, investigators, detectives must comply with the standards of developing the evidence to ensure its admissibility and validity based on the results of such activities. To ensure proper conduct of investigative (search) actions some authors consider it expedient to expand international cooperation in the collection of evidence and exchange of information and to constantly improve the qualifications of employees of pre-trial investigation bodies (Chornous et al., 2023).

5. Conclusions

Therefore, after conducting a thorough analysis of the scientific literature and empirical data, it should be stated that the organization of the investigation of criminal offenses in the field of economic activity, when law enforcement officers are involved, is a purposeful activity of the authorized subjects, performed under procedural guidance of an investigator, a detective of a pre-trial investigation body, and provides for him to make decisions of an organizational, procedural and tactical nature, with the aim of ensuring effective conduct of procedural actions, establishing interaction with various actors, joint exchange of information and control over the activity of investigating criminal offenses of the specified category in order to implement tasks defined by criminal procedural legislation.

The activity of investigating criminal offenses under consideration requires unified approach to the development of an effective methodology, taking into account some aspects affecting its implementation: peculiarities of the classification of criminal offenses in the field of economic activity; study of the legal support for the organization of the investigation of criminal offenses in this area; specialized methods of investigation of criminal offenses in the economic sphere; provision of resources for the pre-trial investigation body; the specifics of interaction with other bodies (the investigation of such criminal offenses requires establishing cooperation with tax, financial authorities, banks, auditing companies and other structures, etc.).

Based on the analysis of educational literature, as well as empirical elements of the organization of the investigation of criminal offenses in the field of economic activity, when law enforcement officers are involved, the following algorithm of actions of the investigator, detective is proposed:

- 1) analysis and assessment of initial information on the event of the criminal case to decide on the initiation of pre-trial investigations and to enter information into the Unified State Register of Pre-Trial Investigation, put forward investigative versions, form an initial investigation plan;

2) organization of investigative (search) actions, covert investigative (search) actions, other procedural actions involving operatives, specialists, other participants with the subsequent joint analysis of the results of their implementation;

3) creation and organization of the work of an investigative-operational group to conduct a group investigation, develop a joint plan for the implementation of materials obtained by operational means, holding regular operational meetings, discussing the obtained results and establishing the priorities;

4) selection of tactical, search, and organizational measures aimed at identification, detection and arrest of persons who have committed a criminal offence, searching for possible witnesses, identifying other materials relevant to criminal proceedings;

5) organization and establishment of cooperation with other law enforcement agencies, State authorities and local self-government (National Bank of Ukraine, State Property Fund, Ministry of Finance of Ukraine, Antimonopoly Committee, State Audit Service, etc.);

6) provision of the necessary technical equipment and information support for the investigation (use of forensic records, automated information search systems);

7) systematic exchange of information and reporting on the results to update and adjust the investigation plan in a timely manner.

In each specific case, the organization and planning of the investigation of criminal offenses in the field of economic activity, when law enforcement officers are involved, requires a systematic, comprehensive approach consideration of a wide range of circumstances affecting the process and results of the investigation: the nature of the criminal offense, availability of necessary financial, human and technical resources; the competence of the investigator, the detective who conducts pre-trial investigation; terms and deadlines, established by legislation for investigation and presenting materials to the court, effective cooperation between competent authorities, authorized to prevent, combat and investigate such criminal offenses.

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