TACTICS OF APPLICATION OF MEASURES AND ACTIONS IN THE CRIMINAL INVESTIGATION OF ECONOMIC - FINANCIAL CRIME

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Abstract
Economic-financial crime is a special group of crimes for which legal measures and actions are applied for detection, clarification and provision of evidence, but in order to achieve appropriate results for provision of relevant evidentiary material, appropriate tactics are needed in the criminal investigation. The detection of this crime is related to obtaining information of a certain category of perpetrators who commit crimes related to their jobs, performing certain functions or duties; the crime is related to abusement in the performance of the crime, and the motives are abuse of powers and acquisition of unlawful property benefit. The process of detection is followed by tactics for obtaining operational information, a process of branching out with tactics of applying legal measures and actions. The subject of this paper is an analysis of the tactics related to the application of legal measures and actions, and the most important ones related to the insight into business documentation, the tactics of conducting a conversation with suspects and the tactics of securing economic-financial documentation and those related to the entire selection and provision of relevant evidentiary material.

Keywords: economic – financial crime, abuse of powers, insight into business documentation

1. INTRODUCTION
Economic-financial crime in the society is considered as one of the most dangerous types of crime, as it is difficult to detect; the perpetrators in the society are mostly respectable citizens, and the damage that is caused is on a larger scale. It is particularly characteristic that most of this crime is under the protection or directives of the government, which considers this type of crime in the group of organized and inaccessible for investigation by the law enforcement authorities, whose members often appear as co-perpetrators or as concealers, at least. (Nanev, 2008).
Economic-financial crime has numerous emerging forms and occurs in all segments of social life, the spectrum of criminal activities is wide; they are mostly related to non-execution or non-application of laws and by-laws in the work field and in the making of certain decisions and solutions. The perpetrators of these crimes are persons in certain positions in the society which enable them to abuse their official powers and acquire illegal property for their benefit or benefit of other persons, not just natural persons, but also juridical persons. This crime has several important features: low visibility, complexity,
difficulties in detection and prosecution, mild punishment policy, legal imprecision and problems arising in the status of delinquents. The threats to the development of democracy, the rule of law and human rights and state security, stability and economic development of the countries in Southeast Europe and beyond are serious. (Arnaudovski, Nanev and Nikoloska, 2009)

Criminal actions in the field of economic-financial crime mainly occur as a result of placing the personal interests of individuals above the general interests of economic entities as a whole. There is an attempt to cover up those actions, in order to preserve the acquired positions or to reach the "desired" positions in the society. Concealment is usually carried out under the "veil" of creative-manipulative accounting, which reduces the reliability, quality and integrity of financial reports for the overall operation of any economic-legal entity, regardless of whether they are in government, mixed or private ownership.

Economic-financial crime, formerly known as economic crime, has its own general and special characteristics that distinguish it from the classic crime, it is a dangerous phenomenon that threatens the entire social-legal, economic and social system; it can be said that no other form of crime has such pronounced multifaceted consequences as with this crime to the detriment of all, but to the benefit of individuals. The creator of the theory of "white-collar crime" is Sutherland, who in his time, in the 40s of the last century, emphasized that the damage from this crime exceeds the damage caused by other forms of crime, whereby in addition to financial damage, damage is caused on social morality, it causes mistrust and creates disorganization on a wide scale. The most significant are the financial consequences that can be seen through the fact that the social material goods and values are attacked and appropriated, the economic system in the country is disrupted. As a significant consequence is the combination of economic and political power that negatively affects the maintenance of the legal order and the legal system, because this crime manifests a serious disregard for legal norms, thereby causing mistrust in the institutions of the system and increasing the degree of mistrust among the citizens towards the government and its organs. But the ethical consequences are also obvious, given that it is a phenomenon that has a negative impact on the creation and development of moral awareness in the economic relations. (Tanjevich, 2018)

The main motive of this crime is the acquisition of illegal property, but not by ordinary theft, threats, robbery, etc., but the financial assets which are in the legal financial system or the funds with the planned state Budget are misused with illegal and criminal ways by persons who are authorized to manage and direct them. Regardless of the form they take, criminal actions are characterized by several essential elements: false presentation of the facts important for making legal decisions; awareness of the individuals that false data has been presented; the person who receives the information treats it as true and relevant for making appropriate decisions and solutions; occurrence of damage on the basis of the aforementioned and the acquired illegal property benefit. (Cvetkovich & Keshetovich, 2018)

This crime can mainly be divided into two basic groups of crimes, the first of which is aimed at criminal behaviors in which the perpetrators avoid legal obligations towards the state (non-payment of contributions for health, pension and disability insurance, tax evasion, customs offences, etc.) and in the second group are criminal behaviors in which the perpetrators, using their function, power, workplace and influence, i.e., using their position and powers, commit crimes that illegally extract financial resources from the Budget of the state (abuse of the official position and authority mostly through crime in public procurement, use of discretionary powers, forgery of official documents, etc.) With both groups of crimes, the most common victim of economic-financial criminality is the state.
directly, and the citizens indirectly, but not all, a small part (perpetrators and their families) are "profiteers" of the crime they committed, and perhaps they will never be discovered, because the evidence is "invisible" or well hidden, from the point of view that "no one can discover them". (Nikoloska, 2013)

The subject of the paper is the normative analysis of the legal measures and actions, especially the measures and actions that are key to uncovering and providing evidence and analysis of criminal tactics and methods for their implementation, but also an analysis of the effectiveness of the measures towards the adoption of valid court verdicts for the most committed economic and financial crimes based on indicators from a previous research. Based on the research on reported, accused and convicted perpetrators of the crime Abuse of official position and authority carried out for the period 2007-2019 and based on data from the State Statistics Office, data was rejected that for the researched period out of a total of 8709 reported perpetrators, 2432 or 27.9% of those reported were accused, and 1218 of the accused or 50.08% of the accused perpetrators were convicted, and only 13.98% of those reported were convicted (Nikoloska, 2021) which is a significant indicator that the efficiency of the criminal investigation and provision of evidence is weak and the reasons for the weak processing of these criminal cases should be sought. This input is similar to several previous researches, for individual economic and financial crimes, and also for the overall economic and financial crime in the Republic of North Macedonia. In several research periods on economic-financial crime, indicators were obtained that the most committed crimes are "Abuse of official position and authority" and "Tax evasion", that the efficiency in adjudication is about 12 out of 15%, with (Nikoloska, 2019) an exception in money laundering, where the efficiency is over 90%, but the data also indicate that in the phase of filing an indictment, there is an expansion in addition to predicate offenses and the crime of "Money laundering and other proceeds of a criminal offense". (Nikoloska, 2021)

The goal of this paper is to obtain indicators of the efficiency and effectiveness of operational officers working in the criminal investigation process, which is measured by the effective sanctions imposed on the perpetrators, the efficiency in the area of comprehensive undertaking of all measures, actions and the provision of evidence on which verdicts are based, but efficiency can also be placed under the "issue of corruption in the judiciary", especially when it comes to economic-financial crime where "trading with influence" is expressed, which results in a long period of time of conducting criminal proceedings, rejection of charges or adoption of final court verdicts with the representation of a "mild punishment policy", absence of imposition of confiscation measures and what is "most dangerous" in the prevention section in a negative sense, is that "this crime is worth it". Raising the awareness among operational officers for comprehensive clarification of criminal situations and provision of all relevant evidence supported by appropriate records and initiation of appropriate expertise to provide "irrefutable evidence" and to bring the judges in the decision-making to the state that "in front of the evidence even the Gods are silent" and are encouraged to judge accordingly.

2. CRIMINAL INVESTIGATION OF ECONOMIC - FINANCIAL CRIME

A criminal investigation refers to the process of collecting information (or evidence) about a crime in order to: (1) determine if a crime has been committed; (2) identify the perpetrator; (3) apprehend the perpetrator; and (4) provide evidence to support a conviction in court. If the first three objectives are successfully attained, then the crime can be said to be solved.
In recent years, the Republic of North Macedonia has accepted the recommendations of the International Community for the reform of the system of law enforcement agencies for perpetrators of economic and financial crime, police powers have been given to the Financial Police and the Customs Administration, which are coordinated by a competent public prosecutor.

The legislator foresees three sets of measures and actions according to the law on criminal procedure (Official Gazette of the Republic of Macedonia No. 150/10). They are: police scouts or operational tactical measures and actions, investigative measures and special investigative measures. Which measures and actions will be applied and which operational officers will participate in a specific criminal case depends on the complexity of the case and the coordination with the public prosecutor who has an active role in the overall process of discovery, clarification and evidence, and determines the criminal investigation team. This is done with the aim of avoiding "double handling and overlapping of competence" as well as the engagement of other inspection services in order to adequately perform controls and provide relevant documentation. On this basis, all criminal activities and all involved perpetrators in the specific criminal situation are determined. It is a complex process that needs an appropriate coordination and planned operational action according to the principle of "case studies". (Nikoloska, 2015). Economic-financial crime has its own criminal characteristics in terms of the way of execution, the instrument and methods of execution which are used, and especially the status of the perpetrators and their criminal roles in the execution of crimes in a criminal situation. Operational officers have legal powers, legally provided measures and actions, but it is significant how they will be applied in the discovery of a criminal case and its full elucidation, how relevant evidence will be provided, how criminalistic tactical ways and methods of realization will be applied and how they will be combined in the interest of fully elucidating the case and providing evidence of specific crimes and evidence of the status properties and the role of all involved in the specific criminal situation. The complexity of the criminal cases requires new criminal tactics and methods of criminal investigation, but the old traditional tactics and methods should not be neglected and appropriate operational combinations should be made. Criminal cases can be simpler, but also quite complex, and the provision of relevant evidence is a complex procedure in which new methods developed by forensics should be applied, for this crime the forensic audit is significant, which has its own specific methods and tactics for securing evidence of this criminality. (Cvetkovich & Keshetovich, 2018)

2.1. Criminalistic control of economic and financial crime

From a criminalistic point of view, the tactics of action is in the process of obtaining data and information about a criminal case, and this is the work of operational officers in the process of criminal control, in which, in accordance with the legal powers and criminalistic principles, they work on obtaining general suspicions through cooperation with citizens, with the institutions, but also the methods of obtaining information from legal sources of knowledge as a basis for further measures and actions. When it comes to economic and financial crime, operational work is specific, because the criminal investigation does not start from a reported case; this crime is rarely reported. The cases are based on initial general information and their verification first through legal sources of knowledge, but also verification of data and records in the institutions, and then planned taking of measures and
activities. In the first phase of criminal investigation of the criminalistic control, information is collected and their verification is carried out in order to determine: (Dzukleski, 1995)

- The factors that determine criminal phenomena;
- The material consequences of the crime; and
- The criminal realization.

In the phase of criminalistic control, information and data are usually collected through cooperation with citizens who have a key role in the detection process, especially with experts from certain areas, and especially building a network of "collaborators" and people who have certain important information, but the obtaining of that information by operatives is dependent on their criminalistic skills for searching, checking and sorting the information; based on the clues and relevant data, facts and documents, legal measures should be taken. An essential feature of this method is good communication with citizens, conducting informal conversations about the happenings in their area and encouraging conversation about the criminal activities which are carried out in their place of residence, whether they are victims of someone's criminal behavior, whether some people got rich after they got certain position, etc. The cooperation of operational officials with citizens can be at the level of obtaining information from an established operational network of informants and collaborators, depending on the degree and manner of the established cooperation between citizens and operational officials. Therefore, the informant is an inevitable instrument of criminalistic work, which as the main bearer of the "criminal reporting service has a great importance in the repressive and preventive interception of crime”.

The skilled informant is, in a way, a skilled consultant to the operative, who cannot always be up to date with all the developments, because quite often there is a change in the legal regulations; something that is allowed, legal, can be changed in the law to illegal, and the same is known to the informant from his/her area either by profession, expertise or facility.

Legal sources occupy an important place among the ways and methods of finding out about a committed crime or the perpetrators of crimes. These sources of knowledge are particularly important in economic and financial crimes, because through numerous legal sources - documents we can find data on criminal behavior. In fact, these are facts recorded in various records, registers, reviews, card files, reports from inspection services, or other business books. Such widely available facts, with prior grouping, analysis and criminalistic-tactical perception (through the application of the method of elimination and through other indicial methods), may indicate the suspicion of the existence of various criminal events.

As more significant legal sources of information we would single out: audit reports, reports from inspection services, especially reports from the Public Revenue Administration, tender documentation, customs documentation, trade register, sales contracts, solemnizations, etc. These documents, according to the law, should be posted on the websites of the relevant state authorities and institutions.

The use of legal sources of knowledge facilitates the work of operational officials who have to constantly monitor the problem on a linear basis (within their competence for the problem and according to the place of execution) in order to follow the published reports, but also other sources of knowledge and according to the principle of analysis and comparison to form "suspicions" about a possible crime and to investigate, initially with investigations, and then with concrete measures and activities: E.g. From monitoring the published data on public procurement in the area under their jurisdiction, to perform operational checks on whether and how a specific procurement was carried out, if they
determine certain illogicalities, to conduct a preview of business facilities and insight into business documentation and determine the actual condition. Cooperation with persons who know the situation and have specific information which is important for further inspection is also used here.

The method of analogy is used by comparing previously elucidated cases, because the perpetrators use the same or similar ways and methods, but all the specifics of each criminal situation should be determined. Especially with the principle of analogy, it is possible to predict and monitor a certain situation and determine new criminal cases which are similar to the ones that have already been revealed, and it can be about the same criminal structure or another criminal structure with the same status. *E.g. Public procurement with the construction of buildings where people from the local government are involved, if a case is discovered and clarified, all tenders should be controlled, especially for the criminal structure that is suspected (the mayor as the orderer, the public procurement commission, the contractor and supervision).* The mayor is the orderer of all public procurements, the tender committee may or may not be the same, but the contractor or economic operator is the same or different depending on the subject of the public procurement. Therefore, it is necessary to make a criminal forecasting and inspection plan, which may include experts from the relevant field who help the operational officers from a specific field, namely the professional associates, in the first phase, and in the investigation phase are appropriate experts.

Criminal assessment, possible predicting and versioning are based on initial methods, as a logical operation of analysis and synthesis. (Dzukleski, 1995).

In the first phase, the most significant operational-tactical measure is applied, which is "inspection in business facilities and premises of state authorities, institutions that exercise public powers and other juridical entities and to carry out an inspection of their documentation". (Article 276 paragraph 2 item 6 of the Law on Criminal Procedure, Official Gazette of the Republic of Macedonia No. 150/10). Parallel to this measure, computer data should be checked in the computer systems, but business documentation should also be seized from which the elements of specific crimes and documents that indicate the involvement of specific perpetrators can be determined.

### 2.1.1. *Inspection in business facilities and insight into business documentation*

In order to establish an inspection as well as the basis of suspicion for committed criminal acts in the field of economic-financial criminality, the operative officers should make appropriate application of the operational-tactical measure "in the presence of an official or responsible person to carry out an inspection of certain facilities and premises of state authorities, institutions exercising public powers and other juridical entities and to have an insight into their documentation".

In a situation of a more extensive, comprehensive and complex application of the measure inspection in the business premises or insight into the business documentation, the need for cooperation with certain professional services or authorities is imposed, who, within the framework of their competences, also have the right to undertake this measure, and they also have personnel whose specialty is the management of business and financial documentation (Public Revenue Administration, Financial Police, inspection services, etc.) and, primarily, have the goal to select the relevant and eliminate irrelevant documentation. (Banovic, 2002).

For the application of this measure and action, tactical ways and methods that correspond to the specific criminal situation should be used, but what should previously be
planned and undertaken is the determination of the subjectivity of the juridical entity, determination of the ownership whether it is government, mixed or private property, determination of the movement of ownership according to the data in the Central Register, determination of the identity of the official or the responsible person for the period that is controlled and at the moment when the measure is implemented, because the legislator is "expressive" in that, that actions should be implemented in the presence to an official or responsible person. The suspicions are related to a certain period of time, but the measure should be implemented in the presence of a current official or responsible person, and in further proceedings the suspect will be invited to a conversation in which he will be presented with the secured documents from which the suspicion of criminal activity arises. Here is the application of appropriate tactics, when and how to combine the measures of conducting a conversation with a suspect and inspection in business facilities and insight into business documentation. If the suspect is still in the specific workplace or function, in parallel with the mentioned measure, a conversation is also conducted, from which information about the case is gathered and a check of the entire documentation is carried out, while controlling the time of making certain decisions, when contracts are concluded, who signed the contracts, whether and how payments were made - control of invoices, receipts, consignment notes and their analysis. It is part of the administrative procedure of inspection of business documentation, but in certain cases, especially in the case of public procurement, inspection of business premises and facilities and comparison with business documentation is also required. E.g. construction of a facility: a public procurement is checked, whether all procedures have been observed, as well as who carried out the legal acts, who concluded the contracts, the specification and the clauses in the contract in terms of deadlines, foreseen penalties, etc. Then the time range, the payment of the same is checked and an inspection is made in the construction object, by comparing the specification as a document, the construction books, the incorporated materials, in order to determine certain irregularities (deviation from the gauge, incorporated unsuitable materials, unrealized situations, non-existence of quality guarantees, etc.) In those situations, not just the customer, but during the inspection of a business facility and inspection of business documentation, the contractor and the supervisor should also be present. For the implementation of the measure, an appropriate record should be drawn up, in which the identity and status of the official or responsible person is ascertained, and further the course of the inspection, the time and the entire documentation subject to control should be specified. If elements of criminal activity are found, the controlled documentation is confiscated with a certificate for temporarily confiscated objects.

The purpose of the mentioned measure is to determine whether the business books are legally kept, whether all the necessary documents have been drawn up, certified and found in the appropriate subject, to determine forged documents, to pay special attention to the signatures of the documents, whether they are signed by appropriate persons, to determine the realization of payments or a statement from financial accounting, determination of elements of "double payment" through invoices with the same content, determination of senders and receivers with time control, signatures and realization, determination of "non-existence" of legally required documentation (there is no receipt of goods, and payment has been made), identifying if there is a connection with other juridical entities and the need to inspect them, existence of blank signed memoranda or other documents, etc.

The tactic of action during the realization of the inspection in the business facilities and premises and the insight into the business documents is the emergent form of the
economic-financial criminality. It is previously known that this criminal is mainly focused on disobeying the laws and committing tax evasion, customs fraud, etc. of official position and authority. In the case of the first forms of this crime, especially in the case of tax evasion, an analysis is made of annual periods as well as the overall operation of the juridical entity, taxes paid, in the case of value added tax, the return of tax is controlled, in the case of other taxes, whether they are correctly calculated and paid, and the tax inspectors who have appropriate expertise in that area are involved for a comprehensive investigation. When it comes to misuse of public funds, the laws, internal acts and case are analyzed first, and if there is a connection, all related cases are also analyzed. When it comes to bankruptcy crimes, the bankruptcy case is analyzed for reasons of opening, all documents for filing a bankruptcy petition, and the entire bankruptcy procedure and all the decisions and resolutions made, especially in the section available to the bankruptcy estate.

2.1.2. Interogation with a suspect
Interogating a person suspected of economic and financial crime is specific and several interrogation tactics are used, but it must be in accordance with the law. First of all, depending on whether the suspect has been summoned, detained or deprived of liberty, his/her rights are familiarized with the right to a defense attorney, the use of the native language and the right to remain silent. If the suspect does not use the right to remain silent, the conversation itself should be conducted on the specific subject and the questions should be systematized and related to a specific case and its role. The conversation must not last longer than 4 hours, and the person cannot be detained for more than 24 hours in the Police Station, these are circumstances that should be taken care of, that is why it is good to plan the course of the conversation in advance and in the conversation itself, attention should be paid to clarifying disputed facts. A suspect is a person against whom a preliminary procedure is conducted, that is, a criminal investigation for a specific criminal case.

2.1.3. Inventorying of temporarily confiscated documents and technical recordings
When conducting an insight into business documentation, it is necessary to list all business documents, that is, files and documents for their further analysis, and in certain cases, technical recordings are taken, especially for computer financial crime. The files are registered with a record, and they are seized with an order for temporarily confiscated items, where all the files were listed according to their archive numbers and are confiscated in a photocopy that is certified to be faithful to the original. If temporary confiscation of documents that can serve as evidence is carried out, their inventory will be carried out. If this is not possible, the files will be enveloped and sealed. The owner of the documents can also put their own stamp on the cover. The envelope is opened by the public prosecutor. When reviewing files or documents, care must be taken to ensure that unauthorized persons do not find out their contents. A record is drawn up for the opening of the envelope. The person from whom the files or documents were seized will be called to be present when the envelope is opened. If he does not appear on the summons or is absent, the envelope will be opened, the papers or documents will be examined and listed in their absence. The same will be done with the temporary confiscation of a technical recording that can serve as evidence.

2.2. Criminalistic processing in economic-financial crime
Criminalistic processing, as a planned and targeted operational activity, starts from a certain criminal case or several cases, with the aim of criminalistic determination by collecting facts and data which have the significance of evidentiary information, "whether
there is a relationship between the perpetrator and the criminal case, i.e., whether the particular assumed causality is justified”. (Krivokapic & Zarkovic, 1999)

The second stage of criminalistic processing is when "grounds of suspicion" have already been established, on the basis of which the Public Prosecutor and the judge in a preliminary procedure issue orders for the application of investigative actions, and in cases where the evidence cannot be provided in any other way or when it is fulfilled, legal conditions and orders are given for the application of special security measures. At this stage, we already have a criminal case that is being developed, and on the basis of a forensic investigation plan, the operational officers act as a team with specific tasks. The object is given an "operational name" which is determined most often as a "synonym" for the criminal acts of the specific case. An example of the operational processes so far is "Metastasis" for the criminal case with the issuance of false disability pensions by doctors in the relevant commission; "Ariel" associated with tax evasion and money laundering, etc.

When the subject of criminal processing has already been established, all measures and activities are coordinated and a tactical approach is planned to take a system of measures and activities as an operational combination during the implementation of the operational action.

If the public prosecutor who leads the operational processing for a specific case determines the need, upon request from the state authorities, the authorities of the local self-government units, organizations, legal and natural persons exercising public powers or other legal persons, can submit to him/her the data that he/she required from them. He/she can request control in the operations of a legal and natural person and temporary confiscation until the adoption of a final judgment of money, securities, objects and documents that can serve as evidence, request tax control and be provided with data that can serve as evidence of a committed crime or property acquired by committing a crime, performing an inspection control and to request notifications of data related to unusual and suspicious monetary transactions. The aforementioned entities are obliged to provide the public prosecutor with data, notices, documents, objects, bank accounts or documents that he/she needs during the procedure. The public prosecutor has the right to request data, notices, documents, items, bank accounts or files from other legal entities and from citizens whom he/she can reasonably believe have such data or information. They are obliged to take the necessary measures and without delay, but at most within 30 days to deliver to the public prosecutor the requested data, notices, documents, objects, bank accounts or files. In case of non-action, the public prosecutor can propose to the court to impose a fine in the amount of 2,500 to 5,000 euros in Denar equivalent for the person responsible, that is, the official in the entities. The public prosecutor has the right to provide and inspect the requested data, notices, documents, objects, bank accounts or files, and for their non-delivery, he/she will notify the responsible or official person in the subject to whom he/she addressed and may propose taking over appropriate measures determined by law. If the public prosecutor suggested taking appropriate measures, the person in charge, that is, the official in the authority or the person to whom he/she addressed, is obliged to inform within 30 days about the measures that have been taken. Inspection of bank accounts does not constitute a violation of bank secrecy, especially when it is a criminal investigation in the criminal processing phase, i.e., investigation. At the request of the public prosecutor, operators of public communication networks and providers of public communication services are obliged to submit data on contacts made in communication traffic. (Article 287 of the Law on Criminal Procedure, Official Gazette of the Republic of Macedonia No. 150/10)
The legislator envisions judicial control over the legality of taking any of the actions, and thus a right is violated against the person on whom they are applied. If, within 8 days of taking the action, a complaint is submitted to the judge in a previous procedure, he/she is obliged to decide with a decision on the legality of the action or measure, and the person who submits the complaint is not limited in the right to file a criminal report and to realize the right of protection in another way. (Article 290 of the Law on Criminal Procedure, Official Gazette of the Republic of Macedonia No. 150/10)

The legal framework is a prerequisite for criminal proceedings, but success depends on the criminal tactical approach when undertaking each of the listed measures or actions. In order to fully solve a criminal situation, especially if elements of organization are established, it is necessary to establish evidence on the basis of which the following elements should be solved:

- It is a hierarchically organized group of people with a precise division of functions, which works for profit.
- There is an internal (within the organization) punishment system.
- Money laundering is done with various transactions.
- Government officials or persons from other segments of the government, or employees in the private sector, are bribed.
- Criminal activities are set on a long-term basis.
- The organization uses violence even against people from criminal circles.
- Registers screen – companies on paper. (Марешка, 1997)

The provision of evidence of economic-financial crime is through appropriate expert examinations of the previously provided business documentation, the same are performed by licensed experts registered in the register of experts of the Ministry of Justice. In the criminal investigation phase, the public prosecutor submits a warrant for an examination, and after the initiation of the criminal procedure, the warrant is issued by the court. In the warrant, guidelines should be given to the petitioner of the order which facts should be established, based on the expert’s analyses, he/she prepares a finding and an opinion that has evidentiary value for the court. Documentation expertise is a broad area of forensic-technical research, where specific methods and modern technical assets are applied. The document can be examined by experts to determine the identification of signature, handwriting, numbers, typewriter, printer, seal and stamp, and then to determine the traces of forgery, erasure, correspondence, etc. (Aleksic, 1982)).

3. CONCLUSIONS AND SUGGESTIONS

Economic-financial crime is not a new phenomenon, but throughout history it adapts to social-economic relations, and the perpetrators always use their position and power to appropriate the public funds that are available to them when performing their duties or have the power of decision-making and directioning the public funds to the accounts of their close legal and natural persons. The forensic investigation is conditioned by legal measures and actions, but how they will be implemented depends on the expertise, the professionalism of the operational officers in the tactical approach to the implementation of each of the measures, but also in the part of operationally combining what the necessary measures and actions are, and what the most expedient ways to determine the individual criminal activities of a special form of this crime. There are numerous emerging forms of economic-financial
criminality, the legislator foresees a large number of criminal acts that mainly refer to non-compliance with the laws in business operations and the fulfillment of legal obligations towards the State and the employees. A large part of the criminal acts refers to abuses during the performance of official duties, where decisions based on public funds are misused. The Macedonian legislator, accepting the recommendations of the international documents, forms state bodies whose competence is the criminal investigation of this crime, not just the traditional criminal police, but in the existing authorities, such as the customs, where the positions of customs inspectors are introduced, and whose competence is also customs offenses which are aimed at avoiding customs duties towards the State, abuses during the entry and exit of goods, etc. Traditional and modern measures and actions are foreseen, especially the measures related to the provision of computer data, because the very application of the information technology in the process of operation of all juridical entities requires the need to control the data related to a specific criminal case. The coordination of criminal cases is from one center, and it is the competent public prosecutor who leads the case, especially when criminal processing is opened and information and data according to the prepared operational documents flow into the case handled and based on a thorough analysis and necessary measures and actions are planned and implemented. The most significant measure that is applied from the beginning and is essential for the development of the case and the opening of criminal processing and the implementation of operational action is the inspection of business facilities and business premises and insight into business documentation, which provides relevant data and facts, but also documentation from which elements of a crime are determined for further analysis and comparison. However, this measure is tactically applied depending on the emerging form of economic-financial criminality which is investigated. The provision of the relevant evidence is through the application of operational combinations of measures and actions that are carried out based on orders and coordination with the public prosecutor, and the determination of the relevant evidence is through appropriate expert examinations of the economic-financial documentation which are carried out by licensed experts.

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