

OPERATIVE COMBINATIONS IN THE CRIMINALISTIC AND FINANCIAL INVESTIGATIONS OF ECONOMIC AND FINANCIAL CRIMINALITY IN THE REPUBLIC OF NORTH MACEDONIA

Svetlana Nikoloska, PhD¹

Faculty of Security, Skopje, University "St. Kliment Ohridski", Bitola, North Macedonia

Marija Gjosheva²

Sector for Cybercrime and Digital Forensics,
Ministry of the Interior of the Republic of North Macedonia

Abstract: Economic - financial crime consists of several criminal offenses distinct from classical crime in most circumstances and that this crime is carried out by perpetrators who abuse their office, employment, power and influence in society in order to gain high of criminal proceeds.

Prosecution of perpetrators of this crime means revealing, clarifying and providing evidence for the overall criminal situation in terms of organization, status of perpetrators within which they act criminally, their connection, evidence of specific crimes and evidence of the type, amount and the flow of criminal money and proceeds of crime. That is why operational combinations are needed with the application of legal measures and actions, such as operational-tactical measures, investigative actions, special investigative measures and actions and application of financial investigation methods and tactics and techniques of monitoring criminal financial transactions. In order to fully clarify and provide the evidence necessary for the successful conduct of criminal proceedings, the sanctioning of perpetrators and the imposition of measures to confiscate criminal proceeds and a ban on performing a profession, activity or duty. The subject of the paper is the analysis of measures and actions in the operational combination and analysis of the implementation in the period between 2014 and 2019 in terms of the effectiveness of providing evidence and judgments and measures against perpetrators of economic and financial crime in the Republic of North Macedonia.

Keywords: operational combinations, economic-financial crime, criminal investigation, criminal proceeds, confiscation.



INTRODUCTION

Economic-financial crime is a serious security phenomenon characteristic of all societies, because citizens have always and everywhere tended to get rich, power in the country, privileges and the like. Only the forms and forms of crime changed depending on the economic order, social and political life in the country. Transitional states are a “fertile ground” for the emergence of new forms and forms where perpetrators skillfully use their professional and professional knowledge, their positions, power in society, and especially political power in terms of influence and avoid initiation of detection procedures and sanctioning the perpetrators, many of the perpetrators are “privileged” and remain undetected and “enjoy the fruits of criminal activity.”

Economic-financial crime has several important features, such as: low visibility, complexity, difficulties in detection and processing, weak penal policy, legal inaccuracy and problems that arise in the status of delinquents. Its importance can be talked about according to the scope and severity of the consequences. It is the damage caused, primarily as financial and social consequences, as well as the fact that this type of crime causes certain processes that by interaction can lead to destabilization of social relations. Threats to the development of democracy, the rule of law and human rights and national security, stability and economic development of countries in Southeast Europe and beyond are serious. (Arnaudovski Gj., Nanev L. and Nikoloska S.: 2009) This crime is a privilege of professionals from the appropriate profession, persons who use their profession for criminal purposes, but also persons who achieve criminal goals after obtaining high positions and positions due to “political merits”, and they use them by abusing them for their own purposes, that is, personal enrichment.

The consequences of economic and financial crime are felt by the state and its citizens, and are a “blessing for the perpetrators” for reasons that they are not disclosed, sanctioned and their criminally acquired property and other proceeds are not confiscated. Position and power is not only used to commit crimes within their powers, position or by using professional and expert knowledge, but it is also used to “hide” especially criminally obtained money by transferring it to “safe places” where it is difficult to detect and the possibilities for confiscation are small. In addition to the basic or predicative financial crimes, the perpetrators also commit money laundering as a second-degree crime to generate and conceal criminal proceeds from the first-degree crime.

This crime is a “cancer wound” of any modern society, but also a serious danger to national and world economic and legal relations in an era of expansion of capital movements. Theoretical observations of this crime indicate that this crime is essentially identical, and differs from one economic to another political-legal system in intensity, manifestations and forms, the degree of threat to the state fabric and the activities of the institutions of the system that had the main role in the process of detecting and prosecuting its perpetrators. (Nikoloska S. , 2013)

Due to the nature and criminal characteristics of economic-financial crime, the procedure for detecting, elucidating and providing evidence for the committed crimes, as well as for the perpetrators and their connection and the type and amount of criminal proceeds is complex. The criminal investigation of economic-financial crimes begins with clues from the perpetrator to the acts, unlike the classic crimes where it starts from a reported crime to an unknown perpetrator.

In order to combat economic and financial crime in the Republic of N.Macedonia, since the beginning of 2000, serious reforms have been initiated in redefining economic and financial crimes, envisaging criminal liability of legal entities and envisaging the measure of immediate and extended confiscation, establishing new state bodies and institutions that have police powers for criminal investigation of this crime. The legal set-up of the concept of pre-investigation and investigative procedure has been



introduced, where the main role is played by the public prosecutor for coordination and planning of all measures and activities and team action of operational officers from several competent state bodies and institutions.

The Republic of N.Macedonia cannot be noticed for its “reformist spirit” especially in the field of criminal law because all international documents of the Council of Europe have been signed and ratified by the UN (Tupancevski, 2015), but the recommendations of most international organizations that continuously monitor the legislation of our country, FATF, Manival; Greco et al. and almost all relate to economic crime. Despite all the reforms based on the International Recommendations, there is a lack of consistency in the prevention and suppression of this crime. There are numerous factors that affect primarily non-disclosure, but also factors that affect the non-judgment of the perpetrators of economic-financial criminality.

DEFINITION AND APPEARANCES OF ECONOMIC AND FINANCIAL CRIME IN THE REPUBLIC OF NORTH MACEDONIA

With the introduction of the new socio-economic regulation and the introduction of the market management system, the notion of economic crime in economic crime changes, where as the largest group of crimes are economic-financial crimes, and according to the Chapters of the Criminal Code are all crimes against labor relations, crimes against public finances, payment operations and the economy and crimes against official duty, but among these crimes are also some of the classic property crimes related to certain manipulations in the insurance system (Tupancevski, 2015) and specific business-related fraud involving stock and share fraud, known as financial fraud.

There is no unified definition of the term economic-financial crime in the world. Sutherland's first definition of “white collar” crime is, in fact, the starting point for many theorists and practitioners investigating this crime. Namely, Sutherland distinguishes the crime of perpetrators with “white collars” from the crime of perpetrators with “blue coats” as a crime committed by professionals with high professionalism and abuse of political power.

The perpetrators of economic and financial crime are not ordinary antisocial persons such as the perpetrators of classical crime, but they are criminals of the establishment, members of the middle and upper social strata. These are people who occupy high social positions and enjoy a reputation. Sutherland distinguished between perpetrators by distinguishing between a “white collar worker” and a “blue-collar worker” in the field of crime. The first layer of criminals “white collar worker”, “nice people” from the elite or upper strata, as criminals according to the committed criminal acts were more dangerous than manual workers (blue - collar worker). Aristotle had already dealt with this division of criminals, so he wrote that “the greatest crimes were not committed to obtain the necessary, but to obtain the superfluous.” They are professional criminals who belong to certain social groups who perform certain functions and abuse them driven by the motive of reckless greed, infected by consumer psychology and the need for a luxurious life. (Vitlarov, 2006)

Examining for a long time the most common manifestations and forms of economic-financial crime, the findings are that this crime can be divided into two main groups of crimes, the first of which are aimed at criminal behavior by which perpetrators evade legal obligations to the state (non-payment of contributions for health, pension and disability insurance, tax evasion, customs offenses, etc.), and



in the second group are criminal acts by which the perpetrators, using their function, power, job and influence, are using their position and authorities to commit criminal acts that illegally extract funds from the state budget (abuse of official position and authority - most often through crime in public procurement, use of discretionary powers, forgery of official documents, etc.) (Nikoloska S. , 2013)

With both groups of crimes, the most common victim of economic-financial crime 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 for which they may never be disclosed because the evidence is “invisible” or well-concealed, since “there is no one to disclose it”.

Important characteristics of economic-financial crime are the following: (Tupancevski, 2015)

- Non-violent perpetration of criminal acts in the economic-financial system,
- Committing crimes by persons who enjoy high social status, reputation and power in society (persons belonging to the social elite),
- Executors are persons who use their influence (their high socio-economic position, high position in the social hierarchy) to violate legal regulations,
- They commit criminal acts within their professional activity (violation of the laws that regulate their professional activity),
- The purpose of their criminal activity is to gain enormous material and financial benefit,
- Causes serious disorganizations in the economic system,
- Disrupts social relations,
- Exceptional adaptability to the economic system, the way of its organization and functioning,
- High degree of certainty that they will evade justice (avoidance of criminal sanctions - dark and undetected crime).

Economic-financial crime, in addition to its criminological characteristics, has its own criminological characteristics that are upgraded to criminological ones and refer to the manner of execution, the means by which it is committed, the time and place of execution, the status characteristics of the perpetrators, etc. Forensic research should be based on knowledge of the criminological characteristics that are the basis for its recognition and taking action on general suspicions raised to the level of grounds of suspicion that are a prerequisite for taking specific legal measures and actions. In order to detect and prosecute, a comprehensive criminal and financial investigation is necessary with a coordinated pre-investigation and investigative procedure in which appropriate operational combinations of operational-tactical measures, investigative actions, special investigative measures and parallel financial investigation will be provided in which solid and relevant evidence that is important for successful conduct of criminal proceedings in which the perpetrators will be sanctioned and a measure of confiscation will be imposed, but also the confiscation to be successful with real confiscation of criminally acquired proceeds and property.

The efficiency of the investigative and judicial bodies in the suppression of economic-financial crime is measured through the analysis of statistical data, but due to the unequal ways of recording the data in all individual state bodies, the relevant data for research are statistical data for reported, accused and convicted perpetrators published in the Annual Reports of the State Statistical Office.



THE ANALYSIS OF PREVIOUS RESEARCH ON THE VOLUME, DYNAMICS AND STRUCTURE OF THE ECONOMIC-FINANCIAL CRIME

According to the investigations for criminal acts against official duty for the period between 1997 and 2006, the conviction is 12.7% in relation to the reported perpetrators. While in the structure of perpetrators of economic-financial crimes the representation is with 48.4% for crimes against official duty, with 39.9% are perpetrators of crimes against public finances, payment operations and economy, the remaining 11.7 % are for perpetrators of other crimes in this area. (Dzukleski & Nikoloska, Economic Crime, 2007)

According to the research for the period between 2007 and 2013, the reported perpetrators of economic-financial crimes are a total of 13,954, of which 6,155 are accused and 4,036 perpetrators are convicted. The percentage of accusation is 44.1 in relation to the reported perpetrators, the conviction in relation to the accused perpetrators is 65.6%, and the convicted perpetrators are 28.9% in relation to the reported perpetrators. Compared to the previous period, the conviction has improved, which can be interpreted in several aspects, but above all there are the reforms in the system of bodies and institutions responsible for this crime, since 2001 the Financial Police Directorate has been established and police powers have been given for prosecuting perpetrators of this crime by the Customs Administration. The result is that in addition to the criminal police, the mentioned institutions are also responsible for the economic-financial crime.

For analysis of the situation from the previous investigated periods, data are analyzed for reported, accused and convicted perpetrators of economic-financial crimes in the Republic of North Macedonia for the period after the reform of the criminal procedure legislation where major changes were made regarding the competencies and key role of the Public Prosecutor's Office in the process of pre-investigation and investigative procedure, especially in the part of coordination and planning of measures and actions to be taken in the process of criminal and financial investigation and providing solid evidence relevant to the role of the prosecutor in the criminal procedure where he represents the indictment and the evidence in order to properly judge the perpetrators.

VOLUME, STRUCTURE AND DYNAMICS OF PERPETRATORS OR ECONOMIC-FINANCIAL CRIMES IN THE PERIOD BETWEEN 2004 AND 2019

In order to make a comparison with the previous investigated periods, especially for the part of the efficiency of the investigative and judicial bodies in the suppression of the economic-financial crime, an analysis will be made only for the criminal acts that constitute the main part of the economic-financial crimes and the criminal acts against the public finances, payment operations and economy from Chapter 25 and Crimes against official duty from Chapter 30, for reported, accused and convicted perpetrators in the period between 2014 and 2019.



Table no. 1. Scope, Structure and Dynamics of Perpetrators of Economic-Financial Crimes

Year	Chapter 25			Chapter 30			Total				
	Rep.	Cha.	Con.	Rep.	Cha.	Con.	Rep.	Cha.	%	Con.	%
2014	310	396	277	566	355	243	876	751	85,7	520	69,2
2015	344	331	277	664	279	201	1008	610	60,5	478	78,4
2016	419	298	261	613	187	113	1032	485	46,7	374	77,1
2017	376	209	177	593	152	96	969	361	37,3	273	75,6
2018	210	152	119	608	123	92	818	275	33,6	211	76,7
2019	213	121	90	708	87	53	921	208	22,6	143	68,8
Total	1872	1507	1201	3752	1183	798	5624	2690	47,8	1999	74,3

According to the data shown in Table no. 1 in the research period 2014 - 2019 are analyzed data on the largest subgroups of economic-financial crimes that make up the capital, which are the crimes of Chapter 25 and Chapter 30. Of the total number of reported perpetrators 5624, there are 1872 or 33.3% for the first subgroup, and from the second subgroup there is a total of 3,752 or 66.7%. The table shows data on reported, accused and convicted perpetrators. Regarding the reported perpetrators, out of the total number, 47.8% are accused or criminal proceedings which have been initiated, and 74.3% of them have been convicted. The percentage of convictions in relation to defendants indicates relatively well-secured and substantiated evidence, but the percentage of convictions in relation to reported perpetrators is 35.5% and this is the data that compared to previous research periods is much better than the period before the 1997 reforms. In 2006 it was 12.7%, and in the period of the reforms between 2007 and 2013 it was 28.9. If we analyze them by subgroups then we have indicators that 64.2% are convicted in relation to reported perpetrators of crimes against public finances, payment operations and the economy, as opposed to the indicator that 21.3% are convicted in relation to reported perpetrators of crimes against official duty. These are good indicators for further forensic analysis of what measures and actions should be taken to achieve better results in terms of providing relevant evidence and solid evidence with which the prosecutor will successfully defend the charge and contribute to the prosecution, the verdict of the perpetrators.

OPERATIONAL COMBINATIONS DURING THE CRIMINAL AND FINANCIAL INVESTIGATION OF THE ECONOMIC-FINANCIAL CRIME

The criminal investigation is carried out by the competent state authorities with police authorization, by the criminal police from the Ministry of Interior and the Financial Police Directorate, which has police powers arising from Article 47 of the Law on Criminal Procedure. (Official Gazette of RM no. 150/10)

Forensic research takes place from the first phase of detection, through elucidation to the provision and analysis of evidence. The basic ways, means and methods for obtaining knowledge are: cooperation with citizens, use of legal sources, method of analogy, actions, personal remarks, etc.

In this phase, information is collected and checked in order to determine: (Dzukleski G. , 1995)



- Factors that condition criminal phenomena;
- The material consequences of the crime and
- Criminal realization.

The first phase of detection is related to general suspicions which are checked with future activities, analyzed using legal sources of knowledge, but also using information from the operational network of operational officers of informants and associates.

The cooperation of the operational officers with the citizens can be at the level of obtaining information from an established operational network of informants and associates, depending on the degree and manner of the established cooperation between the citizens and the operational officer. There is no modern police in the world that has not used or does not use this simplest, but at the same time controversial, delicate and subtle source of information. Without its use, it is practically impossible to detect, clarify and prevent certain types of crimes in the field of economic-financial crime, given that, often, other ways of finding out about the preparation or existence of a crime are also powerless, also as well as the most modern technical means and aids. Therefore, the informant as an inevitable means of criminal activity, which as the main bearer of the "criminal reporting service is of great importance in the repressive and preventive prevention of crime."

In order to obtain information, the operational officers, most often, hire experts from a certain profession or an expert from a facility as informants. The professional informant has the maximum degree of expertise, information and communication, which enable their profession and narrow specialization in the workplace in all sectors of economic and financial operations, so that they notice such criminal facts and external manifestations of crimes related to abuses that do not discover informants who have no knowledge or close connection in the profession, profession and workplace. (Nikoloska S. , 2015)

Legal sources occupy an increasingly important place in terms of detecting or verifying information obtained from the operating network, and this refers to the published data and documents on the websites of the institutions that are legally obliged to publish them, which are public procurement contracts, inspection and audit reports, financial statements, etc. In addition to legal sources, the principle of analogy is practiced, which is applied by comparing previous criminal situations with the same criminological characteristics or for persons who have previously appeared as suspicious or are in a situation to make financial manipulations, especially in tax evasion with tax refunds. Added value or in certain forms of abuse, especially in public procurement with construction of facilities. The use of analogy is a kind of use of the indicative method. "Crime assessment, possible forecasting and versioning are based on indicative methods, such as the logical operation of analysis and synthesis." (Dzukleski G. , 1995)

Police officers from the competent institutions have at their disposal the police instrumentation (Angeleski, 1999), i.e. operational-tactical measures or in accordance with the new law on criminal procedure police reconnaissance, investigative actions and special investigative measures. Police reconnaissance is undertaken by police officers without a special order from the public prosecutor, but with his coordination primarily due to the danger of overlapping competencies, for the same case in a certain period do not take measures police officers from the criminal police and the financial police.

The criminal investigation depending on the criminal situation is analyzed as a team by the operatives and the public prosecutor and it is planned what future measures should be taken respecting the principles of criminology and the need for comprehensive action. Therefore, in planning, operational combinations of all measures and actions are made that will achieve good effects in the



process of elucidation and the provision of evidence. In that regard, the Public Prosecutor uses all legal possibilities to perform expert controls and provide business documentation provided by law. Operational combinations are a system of operational-tactical measures, investigative actions and special investigative measures. From what is provided by law as a basic measure is the inspection of business premises and inspection of business documentation, but in cases where necessary the public prosecutor can directly request from state bodies, bodies of local self-government units, organizations, legal and physical persons exercising public authority or other legal entities to submit the data requested by them, may request control in the operation of a legal entity and a natural person and temporary confiscation of money, securities, objects and documents until a final judgment is rendered. This can serve as evidence to request a tax audit and be provided with data that can serve as evidence of a crime or property acquired by committing a crime, performing an inspection and request notifications of data that are in connection with unusual and suspicious monetary transactions.

The mentioned entities are obliged to submit data, notifications, documents, cases, bank accounts or documents that they need during the procedure. The public prosecutor has the right to request data, notifications, documents, cases, bank accounts or documents from other legal entities and citizens who may reasonably consider that they have such data or information. According to the law, the subjects are obliged to take the necessary measures without delay, but within 30 days at the most, to submit to the public prosecutor the requested data, notifications, documents, cases, bank accounts or documents.

However, as a basic measure, a direct inspection of business facilities and inspection of business documentation by the operational officers in the presence of officials and responsible persons should be done, for which a report should be prepared. In parallel with this measure, a conversation can be held in order to establish or clarify certain facts that arise from the inspection of the documentation. (Law on Criminal Procedure, Official Gazette of RM no. 150/10)

In a situation of more extensive, comprehensive and complex application of the measure inspection or search of business premises or inspection of business documentation, the need arises to cooperate with certain professional services or bodies that within their competences also have the right to undertake this measure, and they have staff whose specialty is keeping business and financial documentation (Public Revenue Office, inspection services, etc.) and, primarily, have the purpose of selecting the relevant and eliminating irrelevant documentation. (Banovic, 2002). The purpose of the inspection of business documentation is to determine the subjectivity of the legal entity, the status of the perpetrators for which there are doubts, the legal operation in the realization of certain specific works, determining the completeness of documentation, possible manipulations with double invoicing, falsifying documents or displaying conditions in business documentation that are fictitious.

The operative combination includes the application of investigative measures arising from the criminal situation, but also the need to provide data and information on the criminal event. Because business operations and business correspondence are carried out electronically, the public prosecutor may also order the seizure of temporarily confiscated computer data, such as data stored in a computer and similar devices for automatic or electronic data processing, devices used for collection and transmission of data, data carriers and subscriber information available to the service provider. With a special decision of the judge in the preliminary procedure, and upon the proposal of the public prosecutor, protection and storage of computer data can be determined, while it is necessary, and for a maximum of 6 months, then they are returned unless they are involved in committing computer crimes, specified in the law. (Article 198 of the LCP)



The clarification of the economic-financial crime in most situations is conditioned by checking data that are bank secret, bank safe deposit box, monitoring payment operations and account transactions, and based on the data, the need for temporary suspension of certain financial transactions. These are the needs that the research team should consider and depending on the needs to request the financial research in the part of monitoring the financial transactions and providing other financial data from the country and abroad to request acting in accordance with the legal competencies from the Financial Intelligence Office.

Based on the information provided, the public prosecutor in situations when there is a reasonable suspicion that a certain person receives, keeps, transfers or otherwise disposes of proceeds of crime from their bank accounts, and that return is important for the investigation procedure of that crime or subject to forced confiscation, upon a reasoned request from the public prosecutor, the court may issue a decision ordering the bank or other financial institutions to submit documentation and data on bank accounts and other financial transactions and affairs of that person, as and persons who are reasonably believed to be involved in those financial transactions or activities of the suspect, if such information could be evidence in criminal proceedings. The request of the public prosecutor refers to data of a legal entity or a natural person, of all the proceeds that he receives, stores, transfers or otherwise disposes of them.

If the person keeps in a bank safe, or otherwise disposes of proceeds of crime, and that return is important for the investigation procedure of that crime or is subject to forced confiscation under the law, upon a reasoned request by the public prosecutor, the court may issue a decision to order the bank to allow the public prosecutor access to the safe. The decisions shall also specify the deadline within which the bank or other financial institution must act upon. If there are circumstances with well-founded suspicions upon a reasoned proposal of the public prosecutor, the pre-trial judge may issue a decision ordering the bank or other financial institution to monitor the payment operations, account transactions or other matters of a certain person and to regularly inform the public prosecutor for the time specified in the decision and may order the financial institution or legal entity to temporarily suspend the execution of a certain financial transaction or work, and the property is temporarily confiscated. In urgent cases, the public prosecutor may determine the measures without a court order. The public prosecutor shall immediately inform the pre-trial judge about the undertaken measures, who should issue the order within 72 hours. In case the pre-trial judge does not issue an order, the public prosecutor will return the data without first opening it.

For full clarification and provision of evidence, the investigative action of expertise is applied. In the case of economic-financial crime, it is an expertise of economic-financial documentation (Cudan & Nikoloska, 2018), but recently the forensic audit of economic-financial documentation compared to the actual situation is practiced. Or it would mean that through forensic analysis of business documentation to determine manipulations regarding the presentation of things that are partially or completely unfulfilled. This is a special case in public procurement where in the business documentation things can be shown that are not realized at all, but are shown and invoiced for payment. It is forensic auditing that can help provide relevant evidence.

In addition to the investigative actions, some of the special investigative measures are applied in cases when evidence cannot be provided in any other way, and these are:

- Opening a simulated bank account, as a method of detecting financial crime with elements of money laundering, ie opening an account that is made available to the criminal organization and it “arranges” the transfer of criminal money for their “laundering” and



- Simulated registration of legal entities or use of existing legal entities for data collection. This measure enters the chain of legal entities involved in illegal trade or legal entities that are preparers of falsified documentation and appear in the role of perpetrators of crime with elements of tax evasion. This is a classic way of organizing and criminal functioning of “Tax pyramids”.

The operational combinations in the forensic and financial investigation of the economic-financial crime usually have a complex character, which and how they will be applied depends primarily on the assessment of the Public Prosecutor, but of course in consultation with the operational officers. The Public Prosecutor has the power to decide, coordinate analysis, evaluation and representation of the prosecution with all the evidence, but the operational experience, operational spirit, professionalism and expertise of operatives in the field of criminology should not be neglected, as well as professional knowledge and skills, which are gained through many years of practical work.

CONCLUSION

Economic-financial crime is a crime that is actually committed in the Republic of North Macedonia and for which pre-investigation and investigative procedures are conducted, but the conduct of criminal proceedings is preconditioned by the efficiency of law enforcement agencies and timely taking of measures and actions.

In the Republic of North Macedonia, major reforms have been made in the criminal substantive and criminal procedural legislation based on the Recommendations from the International Documents that have been ratified and are part of the national legislation.

The efficiency of law enforcement agencies is measured through the analysis of statistical data on reported, accused and convicted perpetrators, which based on the presented and analyzed data for the investigated period between 2014 and 2019, which is the following of two previously investigated periods can be concluded that the percentage of convictions from the initial research when it was 12.7% is improving and in this research period it is 35.5%, which indicates an improvement of the condition. However, if analyzed individually, there is greater efficiency in prosecuting and convicting perpetrators of crimes against public finances, payment operations and the economy, unlike crimes against official duty where the conviction rate is 21.3%.

Criminal procedure legislation provides sufficient breadth in terms of prescribed measures and activities, but how they are applied and what is the effectiveness of the application, especially in criminal offenses against official duty, is debatable from several aspects. These crimes have always been problematic in history to prove, and the perpetrators themselves have a certain influence for not judging or influencing the judiciary by using certain pressures that they allow themselves from their power and influence in the society. Of course, corruption, especially high-impact corruption, also plays a role in preventing perpetrators of abuse from being sanctioned.

In forensic research, operative-tactical measures, investigative actions and special investigative measures are applied, but as traditional measures that are most often used are inspection of business premises and inspection of business documentation, primarily because the degree of suspicion is “grounds for suspicion” and no special order from the public prosecutor is needed and a measure that gives good results if it is realized professionally and professionally. Some of the future measures also depend on this measure, but in certain situations this measure is the basis and driver of further research and expansion in order to fully clarify the criminal situation.



The role of the Public Prosecutor is crucial and therefore it is recommended that prosecutors working on cases of economic-financial crime, in addition to their continuous education, use more and more professional consultants allowed by law, but of course to have a correct and professional relationship with operatives who are still key players in the discovery process through the daily gathering of information and knowledge.

REFERENCES

1. Arnaudovski Lj., Nanev L. and Nikoloska S. , Economic Crime in the Republic of Macedonia, Macedonian Review of Criminal Law and Criminology, no. 1, Skopje, 2009.
2. Angeleski, M., Fundamentals of Economic Criminology - NIP Gjurgja, Skopje, 1999.
3. Banovi,, B., Provision of evidence in the criminal case against criminal offenses, Belgrade, 2002.
4. Vitlarov, T., "Repression and prevention of corruption", 2nd August Stip, 2006.
5. Nikoloska, S. , Methodology of research of economic - financial crime, Van Gogh, Skopje, 2013.
6. Nikoloska S., Economic Criminalistics, Van Gogh, Skopje, 2015.
7. Nikolovski P., Forensic Audit of Financial Statements, Macedonian Scientific Society Bitola, Bitola, 2020.
8. Petrović A., Forensic Methodology, High School of Internal Affairs, Belgrade, 1978
9. Tupancevski N., Economic Criminal Law, Stobi Trade DOOEL, Skopje, 2015.
10. Cudan A. and Nikoloska S., Economic Crime, Criminal Police Academy, Belgrade, 2018.
11. Dzukleski, G. , Criminal control and processing of the crime - Tax evasion, Security no. 3, Skopje, 1995.
12. Dzukleski, G. and Nikoloska, S., Economic Crime, Skopje, 2007.



