Prospects for Improving Forensic Support in the Investigation of Economic Crimes

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The primary concerns of this paper are to define the role and current trends in professional activities of forensic experts and specialists in criminal proceedings on economic crimes. The author analyses contemporary trends in the use of specific expertise as a scientific underpinning for the administration of justice in Ukraine, particularly during the investigation of economic crimes such as money laundering, smuggling and financial fraud, etc. The article highlights the crucial role of forensic experts and specialists in maintaining the accuracy and objectivity during criminal investigations, in ensuring that procedural decisions are impartial and reasoned, and in aligning national practice with European standards. Legal regulation, practical aspects and methodological challenges of engaging forensic experts have been discussed, and the importance of experts' independence, professional competence and adherence to procedural safeguards has been emphasised. Analysis of national and European case law has identified systemic issues, including gaps in Ukraine's criminal procedure legislation, lack of standardised methodological guidelines, and limited accessibility to the Register of Methodologies for Conducting Forensic Examinations for participants in criminal proceedings. Comprehensive measures have been proposed to improve Ukrainian legislation, establish a unified national inter-agency methodological body responsible for developing, registering and monitoring forensic examination methodologies that address actual capabilities of all parties involved in forensic activities, provide

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public access to the Register of Methodologies for Conducting Forensic Examinations, elaborate on professional development of forensic experts as well as upgrading of technical facilities, and govern participation of foreign specialists in the activities of national expert institutions. Adoption of these proposals will pave the way for improving the quality of proof, ensuring respect for human rights and the rule of law, and strengthening public confidence in Ukraine's criminal justice system in the context of European integration.

Keywords: *specific expertise; economic crime; business entity; criminal justice; regulatory and legal support; methodology.*

Research Problem Formulation

Specification of facts beyond a reasonable doubt is a cornerstone principle in criminal proceedings, guaranteeing the objective classification of offences under criminal law and the fair punishment of those who have committed crimes, as well as ensuring the strict observance of rights of all participants in criminal proceedings. Proving is of fundamental importance, as evidence determines the efficiency of individual procedural actions and the validity of procedural decisions. Amongst the evidence, expert opinions and specialist opinions take on particular significance due to the development of science and technology and of issues requiring the application of specific expertise.

We are drawn to the issue of forensic support for the administration of justice in Ukraine, particularly its compliance with European Union standards regarding the prosecution of economic crimes. The relevance of researching this topic stems from the need to improve practices for combating economic crime, and to enhance the effectiveness of practical activities in investigating criminal offences in the field of economic activity, which are highly dangerous to social stability, economic development and the State's investment appeal, thereby making it a priority area for Ukraine, which seeks to ensure rapid post-war recovery of the economy and the criminal justice system. At the same time, criminal offences undermining social relations in the area of public treasury allocation—such as those involving goods smuggling and money laundering—pose a challenge to national law enforcement agencies and condone transnational crime.

Investigating offences involving economic activities indeed requires an in-depth analysis of financial and economic records, a review of complex economic processes, and the resolution of issues concerning production, technology and organisation. Consequently, pre-trial investigation authorities and the judiciary actively make use of forensic science in practice and also employ the procedure for utilising professional expertise of specialists. However, Ukraine's current criminal procedure legislation is marked by significant gaps and internal inconsistencies in the rules governing the procedural status of specialists and ways they can participate in criminal proceedings, creating potential for evidence to be ruled inadmissible and adversely affecting efficiency of investigations into economic crimes.

Article Purpose

Define the contemporary trends and role of forensic experts and specialists in criminal proceedings relating to economic offences.

Research Methods

Methodological framework of the study has been developed considering general scientific, philosophical and specialised legal methods of cognition, which have been applied to clarify the current state of affairs and prospects for enhancing forensic support in investigations into economic crimes, as well as to align national practice with European standards for quality, admissibility and mutual recognition of evidence.

Dialectic method has been useful in identifying patterns of forensic activities development against the backdrop of shifting economic relations, the increasing complexity of economic criminal offences, and stricter requirements regarding the scientific validity of proof. It also has proven valuable in tracing the relationship between the evolution of EU criminalistics and the need to modernise the Ukrainian expert support system.

Systemic-structural approach has contributed to defining the role of forensic examination and to engaging forensic experts in proving within proceedings concerning economic crimes, as well as to analysing interaction between regulatory, institutional and methodological components of expert support (the procedural status of experts and specialists, the role of specialists in obtaining samples, standardisation of methodologies, accreditation of laboratories, and access to methodological resources).

System-structural method has been employed to reveal the practical purpose regarding the involvement of forensic experts and specialists at various stages of criminal proceedings (specifically during collection of comparative samples, technical recording, and analysis of digital and financial-economic data). It has also proven helpful in assessing the impact of regulatory gaps regarding specialist involvement on the efficiency of investigations and in identifying potential risks of evidence being ruled inadmissible.

Formal-logic methods (analysis, synthesis, induction, deduction, etc.) have been utilised to substantiate conclusions regarding legal fragmentation in the regulation of specialist involvement, the terminological inconsistency between the concepts of *involvement* and *participation*, and to draft proposals for resolving conflicts, refining procedural rules, and enhancing the predictability of law application.

Legal-dogmatic method has facilitated the review of provisions in Ukraine's criminal procedure legislation defining the procedural status of forensic experts and specialists, the procedure for obtaining materials and samples, the criteria for evidence admissibility and grounds for dismissal, along with the analysis of the regulatory framework for quality assurance in expert activities (including issues of accreditation and methodological regulation).

Comparative legal method has come in handy for comparing Ukrainian approaches to forensic activity organisation with European criteria for quality assurance and mutual recognition of forensic analysis findings (notably in the framework of strategic documents on the creation of a common forensic research area).

These methods have provided a complete theoretical and practical understanding of current trends in forensic support for the investigation of economic crimes, and have also allowed us to formulate well-founded proposals for amending legislation, enhancing methodological regulation and the institutional infrastructure of Ukrainian forensic science against the backdrop of European integration.

Theoretical framework of the study is grounded in certain regulatory documents of national importance and international standards. Empirical section of the study draws on the case law of the European Court of Human Rights (hereinafter referred to as the *ECHR*).

Analysis of Essential Researches and Publications

Scholars are working relentlessly to identify the most pressing issues and priority areas for improving forensic support. Ella Simakova-Yefremian rightly observes that there is an urgent need for a complete overhaul of Ukrainian legislation governing forensic activities, as the current regulatory framework is riddled with significant gaps, inconsistencies and terminological discrepancies, adversely affecting the efficiency of forensic support for justice administration. The researcher emphasises the need to clearly define the procedural status of forensic experts, to broaden the range of parties involved in forensic activities, to review a monopoly held by state institutions, and to harmonise the Basic Law with relevant procedural codes. The professor provides an integrated analysis of issues surrounding expert motivation, accreditation of institutions, funding of forensic examinations, as well as development of international cooperation, viewing implementation of these measures as a key prerequisite for improving the quality, independence of expert services and for enhancing public trust in forensic expert activities within Ukraine [1]. All these challenges remain relevant to this day.

Researchers are increasingly turning their attention to the training and professional development system for staff at forensic expert institutions. These ideas are articulated in research papers by S. Hasparian [2], I. Petrova [3], O. Uhrovetskyi et al. [4], O. Kurdes [5], and others.

As regards recent studies, I. Perevozova et al., for example, believe that the main “bottlenecks” in forensic expert support to justice system are the lack of statistical

1 Сімакова-Єфремян Е. Б. Про необхідність удосконалення законодавства щодо здійснення судово-експертної діяльності в Україні. *Теорія та практика судової експертизи і криміналістики*. 2019. Вип. 19. С. 118—129. DOI: 10.32353/khrife.1.2019.09 (date accessed: 02.02.2026).

2 Гаспарян С. Г. Шляхи підвищення якості підготовки кадрів для судово-експертних установ Міністерства юстиції України. *Там само*. 2018. Вип. 18. С. 281—287. DOI: 10.32353/khrife.2018.31 (date accessed: 02.02.2026).

3 Петрова І. А. Наукові засади управління розвитком персоналу судово-експертних установ. *Архів кримінології та судових наук*. 2020. № 1. С. 109—119. DOI: 10.32353/acfs.1.2020.09 (date accessed: 02.02.2026).

4 Угровецький О., Катарага О., Давиденко Д. Напрями впровадження іноземної інноваційної практики в кадрове забезпечення судово-експертних установ України. *Теорія та практика судової експертизи і криміналістики*. 2023. Вип. 3 (32). С. 34—47. DOI: 10.32353/khrife.3.2023.03 (date accessed: 02.02.2026).

5 Курдес О. Наставництво як метод адаптації, підготовки та підвищення кваліфікації судових експертів. *Науковий вісник Дніпропетровського державного університету внутрішніх справ*. 2021. № 1. С. 244—253. DOI: 10.31733/2078-3566-2021-1-244-253 (date accessed: 02.02.2026).

record-keeping and quality monitoring, inconsistency in the technical support available to institutions, and obstacles associated with full-scale incorporation of international (particularly European) standards and practices. The authors propose a comprehensive approach to digitalisation of processes, incorporation of international expertise, standardisation of record-keeping, strengthening of inter-agency cooperation and to broader involvement of independent forensic experts, and view this approach as a promising model for development. Such model will eventually enhance efficiency within the justice system and increase public trust in expert opinions [6].

These recommendations remain valid today; nevertheless, we believe it is advisable to further refine them with a view to improving forensic support provided during investigations and trials of economic criminal offences.

Main Content Presentation

Current doctrine of Ukrainian criminal procedure law suggests that forensic experts and specialists are persons authorized to use specific expertise. It is precisely this procedural status that is held by those who possess specific medical expertise, by psychiatrists, psychologists and other specialists participating in criminal proceedings. Both the prosecution and the defence have the right to receive qualified assistance from specialists and forensic experts. This guarantee is a manifestation of principles of equality of arms and adversarial criminal proceedings.

In keeping with the provisions of the Criminal Procedure Code of Ukraine (hereinafter referred to as the *CPC of Ukraine*), an expert opinion constitutes an independent procedural source of evidence (Pt. 2, Art. 84) [7]. Obtaining such evidence often necessitates involvement of specialists (in particular, when taking samples, recording information or providing technical support in conducting certain procedural actions). Forensic experts are categorically prohibited from carrying out such actions on their own. The forensic expert's powers in this matter are limited to the right to request additional materials and samples. At the same time, case materials and samples received must be included in the expert opinion. Should an expert examination be ordered by a court, the materials and samples shall be selected by the court or by a specialist appointed by the latter. An expert opinion cannot be founded on evidence deemed inadmissible by a court [8], resulting in heightened requirements regarding the lawfulness of methods used to obtain supporting materials and comparative samples.

Analysing the rules of the CPC of Ukraine reveals specialist participation is governed in a fragmentary and selective manner. The law explicitly provides for the possibility of his/her involvement only during certain investigative (search) and covert investigative (search) actions. These include inspections, searches, investigative experiments, collection of samples for expert examination, covert, audio and video

6 Перевозова І. В., Сочка М. Б., Морозова О. С. Експертне забезпечення правосуддя в Україні: стан, динаміка та перспективи. *Актуальні проблеми сталого розвитку*. 2025. Т. 2. № 3. С. 29—40. DOI: 10.60022/2(3)-4S (date accessed: 02.02.2026).

7 Кримінальний процесуальний кодекс України від 13.04.2012 р. № 4651-VI (зі змін. та допов.). URL: https://zakon.rada.gov.ua/laws/show/4651-17#Text (date accessed: 02.02.2026).

8 Там само.

surveillance of a person, and collection of information from transport telecommunication networks [9]. At the same time, in a number of other procedural steps that are of significant importance to the investigation of economic crimes (in particular, monitoring of bank accounts, locating radio-electronic devices, special production of items and documents, or conducting certain types of covert operations), specialist involvement is not provided for or explicitly governed.

With regard to the principle of lawfulness and restrictive interpretation of government authorities' powers, as enshrined in the Constitution of Ukraine (Art. 19) [10], the lack of a clear-cut rule allowing for the involvement of a specialist in a particular procedural action precludes his/her participation in such an action. This can lead to numerous contradictions in law application practice, where a forensic expert may be called upon to analyse information that has already been obtained, but not to assist in its covert collection, or where his/her participation in overt investigative (search) actions is permitted, but his/her involvement is not directly regulated in covert operations.

When investigating economic crimes, it may be needful to obtain comparative samples of a person's handwriting or voice. For effective implementation of such a measure, the investigator may involve a forensic expert possessing specific expertise to participate as a specialist in the investigative (search) action. In such cases, the lack of consistency in terminology within legislation poses extra challenges: in particular, the absence of a clear distinction between the concepts of *involvement* and *participation* of a specialist. This bears significance for the recusation process, as a specialist's participation in procedural actions may preclude his/her subsequent involvement in criminal proceedings in a different procedural status, thereby potentially undermining the principles of equality of arms and adversarial criminal proceedings.

Given the above, there is a risk that a specialist who is actually only providing technical or advisory support for sample collection may subsequently not be appointed as a forensic expert to carry out a relevant expert examination or, conversely, that his/her participation as a specialist may be grounds for challenging his/her appointment or appealing against expert examination findings. Consequently, such regulatory uncertainty is potentially detrimental both to the efficiency and exhaustiveness of pre-trial investigations and to the admissibility and relevance of obtained evidence, as the defence may reasonably question the impartiality of a forensic expert or legitimacy of the procedural order for sample collection. Accordingly, for matters of this nature, there is a requirement for a clear legal distinction between the roles of a specialist and a forensic expert, as well as for clear procedures governing involvement of specialists in the selection of comparative samples, in order to reduce procedural disputes and ensure compliance with the standards of fair trial.

Emphasis should be made on recent legislative amendments covering involvement of foreign specialists, formally broadening the scope of specific expertise application. Note should also be taken of

9 Кримінальний процесуальний кодекс … . URL: https://zakon.rada.gov.ua/laws/show/4651-17#Text (date accessed: 02.02.2026).

10 Конституція України : Закон України від 28.06.1996 р. № 254к/96-ВР (зі змін. та допов.). URL: https://zakon.rada.gov.ua/laws/show/254к/96-вр#Text (date accessed: 02.02.2025).

the existence of factors that effectively limit their participation due to provisions in the methodologies for conducting forensic examinations. Involving such specialists outside legally defined cases poses certain risks, including the possibility that evidence obtained may be deemed inadmissible and that actions of pre-trial investigation authorities could be classified as exceeding their authorised powers.

Another issue that continues to raise concerns is the manner in which specific expertise is utilised, depending on the stage of criminal proceedings. Prior to the entry of information into the Unified Register of Pre-trial Investigations, a specialist may provide certificates on any matter within their field of expertise; however, once a pre-trial investigation has commenced, the law significantly restricts the scope for obtaining such certificates and their admissibility as evidence. This limitation is applicable to cases involving criminal offences. At the same time, the specialist's services are subject to remuneration regardless of the type of their involvement, thereby effectively acknowledging certificates and advice as full-fledged procedural participation in criminal proceedings. When it comes to a pre-trial investigation (the pre-trial stage), the law does not, in practice, limit getting expert opinions or certificates from specialists; however, there are no grounds for treating them as pieces of evidence either.

Collectively, these issues point to the need for a full review of the legislative framework governing specialist involvement in criminal proceedings, specifically in cases involving economic crimes. Addressing terminological inconsistencies, expanding the legal framework for involving qualified specialists, and clearly defining their areas of competence are essential prerequisites for ensuring evidence admissibility, streamlining pre-trial investigations, and ensuring the proper trial of criminal offences in the field of economic activity.

International legal regulations set out the procedure for specific expertise application in the field of criminal justice (in particular, Recommendation № R (87) 18 of the Committee of Ministers to Member States Concerning the Simplification of Criminal Justice): The authorities responsible for the prosecution, investigation and trial of cases which require it should have available the assistance of experts in fields such as social psychology, medicine, psychiatry, accountancy, economics, finance or forensic science in sufficient numbers to cope with the growing technicality of crime and the taking of evidence [11]. It is also crucial that participation of a forensic expert and a specialist ensures the objective safeguarding of an individual's right to a fair trial, as enshrined in Art. 6 of the European Convention on Human Rights (hereinafter referred to as the Convention), and to other guarantees under the Convention [12]. Apart from conventional guarantees, it is also necessary to take into account certain other legal and organisational principles.

11 Recommendation № R (87) 18 of the Committee of Ministers to Member States Concerning the Simplification of Criminal Justice (Adopted by the Committee of Ministers on 17 Sept1987 at the 410th meeting of the Ministers' Deputies) / Council of Europe : web. 6 p. URL: https://rm.coe.int/16804e19f8 (date accessed: 19.01.2026).

12 Конвенція про захист прав людини і основоположних свобод (Європейська конвенція з прав людини) від 04.11.1950 р. (зі змін. та допов.) ; ратифік. Законом України від 17.07.1997 р. № 475/97-ВР ; чинна для України з 11.09.1997 р. URL: https://zakon.rada.gov.ua/laws/show/995_004#Text (date accessed: 22.01.2026).

According to the European Court of Human Rights case law, specialist involvement must be justified if confidential data are collected, as the disclosure of such information is recognised as a violation of right to respect for private and family life guaranteed by Art. 8 of the Convention [13]. Accordingly, in the case of Surikov v. Ukraine, the ECHR ruled that collection of such information by government authorities in the absence of sufficient grounds constituted a breach of the above-mentioned legal provisions [14].

It is also essential to ensure that the forensic expert or specialist involved meets the requirements for independence. Such persons must maintain formal and legal independence from those involved in a criminal offence [15]. In its case law, the European Court of Human Rights has ruled that the bias of a court-appointed expert may, in certain circumstances, lead to a breach of the principle of equality of arms, which is an integral part of the concept of a *"fair trial"* [16]. Among other things, consideration should be given to factors such as the expert's procedural position or status and their role in relevant proceedings, as well as their relationship with other parties to criminal proceedings [17]. Any doubts about the impartiality of a forensic expert or specialist undermine public trust in the judicial system; therefore, *"appearance of impartiality"* is crucial [18].

One of the legal principles governing the use of an expert's specific expertise is pre-trial investigation secrecy, or the principle prohibiting the disclosure of information relating to criminal proceedings. This obliges the forensic expert not to disclose any information that has come to his/her knowledge in the course of his/her professional activities, without the permission of a party to criminal proceedings that engaged them, or a court. This information may only be made public with the written consent of the investigator or prosecutor, within boundaries set by the latter [19].

Apart from regulatory requirements, there are issues related to methodological support that warrant attention. Globalisation of cross-border crime has made it mandatory for EU Member States to improve international mechanisms for combating crime and to reinforce mutual

13 Конвенція про захист прав людини … . URL: https://zakon.rada.gov.ua/laws/show/995_004#Text (date accessed: 19.01.2026).

14 Рішення ЄСПЛ у справі «Суріков проти України» від 26.04.2017 р. (за заявою № 42788/06) / HUDOC. European Court of Human Rights : web. URL: https://hudoc.echr.coe.int/#{%22itemid%22:[%22001-192315%22]} (date accessed: 19.01.2026).

15 Case of Bajić v. Croatia 16 Dec 2004 (applic. No. 3742/02) / Ibid. URL: https://hudoc.echr.coe.int/eng?i=001-67778 (date accessed: 21.01.2026).

16 Case of Bönisch v. Austria 6 May 1985 (applic. No. 8658/79) / HUDOC. European Court of Human Rights : web. URL: https://hudoc.echr.coe.int/eng?i=001-57443 (date accessed: 26.01.2026).

17 Case of Letinčić v. Croatia 3 Aug 2016 (applic. No. 7183/11) / Ibid. URL: https://hudoc.echr.coe.int/eng?i=001-162422 (date accessed: 26.01.2026) ; Case of Sara Lind Eggertsdóttir c. Islande 5 Oct 2007 (applic. No. 31930/04) / Ibid. URL: https://hudoc.echr.coe.int/eng?i=001-81433 (date accessed: 26.01.2026).

18 Case of Bajić v. Croatia … . URL: https://hudoc.echr.coe.int/eng?i=001-67778 (date accessed: 21.01.2026).

19 Case of Bédat v. Switzerland 29 March 2016 (applic. No. 56925/08) / Ibid. URL: https://hudoc.echr.coe.int/eng?i=001-161898 (date accessed: 26.01.2026) ; Affaire Sellami c. France 17 March 2021 (applic. No. 61470/15) / Ibid. URL: https://hudoc.echr.coe.int/eng?i=001-206518 (date accessed: 26.01.2026).

recognition of the results of evidence gathering and analysis (in particular, evidence obtained through international cooperation). In this context (alongside purely legal issues pertaining to admissibility and recognition of evidence), another, no less significant issue is becoming increasingly obvious: methodological framework of forensic expert activities. This is essential to ensure comparability of expert opinions and credibility thereof in different jurisdictions. For Ukraine, this issue adds another layer of complexity due to the constitutionally enshrined strategic course towards gaining full membership in the EU (Art. 85 of the Constitution of Ukraine), objectively requiring the national forensic science system to be aligned with European standards regarding the quality, transparency and verifiability of expert procedures.

The Association Agreement between Ukraine, of the one part, and the European Union and the European Atomic Energy Community and their Member States, of the other part, envisages strengthening cooperation (this applies to the fields of accreditation and conformity assessment: Ars. 55 and 56), with a view to deepening mutual understanding of the respective systems and facilitating market access [20]. Ukraine shall take necessary measures in order to gradually achieve conformity with EU technical regulations and EU standardisation, metrology, accreditation, conformity assessment procedures and the market surveillance system, and undertakes to follow the principles and practices laid down in relevant EU Decisions and Regulations. Under such circumstances, the issue of laboratory accreditation, method validation and standards harmonisation takes on significance not only from an economic or technical perspective, but also from a procedural and legal perspective, since it directly impacts the capacity of parties to criminal proceedings to justify their opinions with credible and admissible evidence.

For the purpose of ensuring well-managed and coordinated implementation of harmonisation processes in the field of criminalistics, the Council of the EU adopted the *Vision for European Forensic Science 2020 (EFSA 2020)* Strategic Document in 2011. The document aims to create a European Forensic Science Area and advance forensic infrastructure to ensure mutual recognition of forensic findings. The fundamental principle underlying this approach is to set up a common framework within which expert opinions can be mutually recognised through agreed methodologies, international standards and transparent assessment criteria. The document puts emphasis on both standardising technicalities of laboratory workflow and on strengthening trust in expert opinions in legal proceedings [21]. These aspects are inextricably linked to guarantees of a fair trial.

In view of the foregoing, particular importance is attached to accreditation of forensic institutions in line with the

20 Угода про асоціацію між Україною, з однієї сторони, та Європейським Союзом, Європейським співтовариством з атомної енергії і їхніми державами-членами, з іншої сторони : ратифік. із заяв. Законом України від 16.09.2014 р. № 1678-VII (зі змін. та допов.). URL: https://zakon.rada.gov.ua/laws/show/984_011#Text (date accessed: 26.01.2026).

21 Proposal for a Regulation of the European Parliament and of the Council on the provision of food information to consumers (Second reading) : Brussels, 6 June 2011 / Council of the European Union : web. 56 p. URL: https://data.consilium.europa.eu/doc/document/ST-11001-2011-INIT/en/pdf (date accessed: 30.01.2026).

International Standard ISO/IEC 17025 [22], development of harmonized training standards for forensic experts, incorporation of advanced scientific means, and fostering conditions for regular forensic information sharing between Member States. The *common minimum standards* concept means that collection, processing, use and transmission of forensic data should be carried out in accordance with comparable rules, and providers of forensic services must operate on the basis of agreed quality assurance procedures [23]. In terms of practical application, it is accreditation of forensic laboratories that is regarded as the cornerstone of trust in forensic examination findings and as a prerequisite for their subsequent use in criminal proceedings.

Another landmark event was the establishment of ENFSI (*The European Network of Forensic Science Institutes*), and its development of Vision of the European Forensic Science Area 2030. This document sets out framework for biometrics, artificial intelligence, new digital tools for on-scene work, and omics-based methods for analysing biological samples, whilst also addressing the challenges posed by Industry 4.0 and big data. It also underlines the need to prove reliability of methods through fundamental research, to identify error rates, to improve reference databases, and to account for the human factor, which may potentially influence expert judgements [24]. In the context of criminal proceedings, these factors are meaningful in procedural terms. By verifying the scientific validity of opinions, such factors reduce the risk of evidence being challenged on the grounds that methods were inappropriate or procedures were not followed.

In line with ENFSI strategic roadmap for 2025, the ENFSI Action Plan for 2025–2026 has been adopted; this serves as a practical tool for implementing the *ENFSI* Strategic Plan for 2023–2026 and the *EFSA* Action Plan 2.0. The document focuses on the systematic implementation of the EU Council's decisions regarding the European Forensic Science Area 2.0 and is based on three key pillars: a forward-looking approach, enhancing the weight of forensic examination findings, and demonstrating the reliability of expert opinions. In view of the foregoing, the ENFSI has been tasked with the overall responsibility for coordinating and implementing a range of measures (through expert working groups, standing committees and EU-funded projects).

The Action Plan primarily focuses on the introduction of innovations and *horizon scanning* in the field of forensic science, including the analysis of mid- and long-term science and technology trends, the development of interdisciplinary approaches, and the assessment of the potential and risks inherent in AI use during forensic analyses. The plan covers not only technical adoption of new tools but also development of a framework for the admissibility of these tools by the judiciary through training, guidance, and potential

22 ДСТУ EN ISO/IEC 17025:2019 Загальні вимоги до компетентності випробувальних та калібрувальних лабораторій (EN ISO/IEC 17025:2017, IDT; ISO/IEC 17025:2017, IDT) : затв. наказ. ДП «УкрНДНЦ» від 23.12.2019 р. № 483 [Чинний від 01.01.2021]. URL: https://online.budstandart.com/ua/catalog/doc-page.html?id_doc=88724 (date accessed: 30.01.2026).

23 Proposal for a Regulation … . URL: https://data.consilium.europa.eu/doc/document/ST-11001-2011-INIT/en/pdf (date accessed: 30.01.2026).

24 Vision of the European Forensic Science Area 2030 / ENFSI : web. 3 p. URL: https://enfsi.eu/wp-content/uploads/2021/11/Vision-of-the-European-Forensic-Science-Area-2030.pdf (date accessed: 30.01.2026).

legislative amendments, highlighting the procedural importance of these expert innovations.

Simultaneously, the *ENFSI* Action Plan emphasises strengthening the institutional capacity of the network itself through the professionalisation of management, the development of a unified IT infrastructure, the standardisation of communication products, and the strengthening of international cooperation, particularly within the *IFSA — the International Foundation for Social Adaptation* [25]. This approach shows an understanding that trust in forensic examination findings is built not only through methodologies and technologies, but also through transparent management procedures, high-quality staff training and synchronized cooperation between the expert community and the criminal justice systems of diverse states.

However, even with the availability of pan-European strategies in the field of forensic science, Ukraine still faces a range of systemic issues on the methodological framework for forensic expert activities. Specifically, the lack of a unified approach to structuring methodologies, their development by various institutions at different times, and the use of different formatting models can lead to inconsistencies in content and variations in the quality of methodological tools. The situation is further exacerbated by the lack of a unified methodological body that would carry out inter-agency reviews of methodologies, decide on their registration, and ensure the involvement of representatives from various expert organizations, thereby minimizing conflicts in practice. Competition between methods exacerbates the problem within the adversarial judicial system: if different expert organisations adopt varying approaches to examining the same object, they may arrive at contradictory expert opinions, thereby undermining trust in results credibility. No less important is the issue of accessibility of methodologies for forensic experts, investigators, prosecutors, judges and defence counsels, since it is virtually impossible to properly review expert opinions and verify their scientific validity without open access—or at least regulated access—to registered methodologies.

Within the framework of economic criminal offences, forensic accounting examination warrants particular attention; this involves analysing historical financial data to resolve current or future legal disputes, and requires a blend of expertise in accounting, auditing, investigative methods and proving standards. Practical value of this research type lies in the investigation of fraud, embezzlement and terrorist financing, as well as in assessing the volume of losses in civil and economic disputes. However, a further challenge is the lack of standardised procedures for training such specialists, which, as evidenced by comparative experience in other countries, is a global trend: training curricula can be incohesive and do not always match actual real-world needs, leading to a gap between educational competencies and the demands of professional environment [26].

25 ENFSI Action Plan : Ref. Code BRD-FWK-010. Is. No. 007. Is. Dste 12.05.2025 / ENFSI : web. URL: https://enfsi.eu/wp-content/uploads/2025/07/ENFSI-Action-Plan-2025-2026.pdf (date accessed: 30.01.2026).

26 Alzahrane M. A. Insights from forensic accounting educators and practitioners within the KSA context regarding the optimal forensic accounting skills set: an implication on the socioeconomic development. *Journal of Business and Socio-Economic Development*. 2024. Vol. 4 Is. 1. Pp. 66—80. DOI: 10.1108/JBSED-08-2022-0082 (date accessed: 02.02.2026).

Bearing in mind the above, there appears to be a clear rationale to consistently reform the methodological framework for forensic expert activities in Ukraine (specifically through the institutionalisation of a unified methodological coordination body, the regulatory consolidation of requirements for the structure and content of methodologies, the creation and legal regulation of forensic methodology registers, the definition of register access policies and of validation and implementation procedures for research findings). This approach would help bring the national system of forensic science into alignment with European standards, enhance the quality of expert opinions, ensure that they are scrutinised in adversarial proceedings and, ultimately, would bolster public and judicial confidence in forensic support for economic criminal offenses.

Conclusions

This study has revealed a number of legal and organisational issues associated with the provision of forensic support for pre-trial investigations of criminal offences (particularly in the field of economic activity). From our perspective, these issues can be addressed by consistently adopting the following measures:

1) Improving legislative framework by amending the CPC of Ukraine to define clear conditions, procedures and the scope of specialist involvement in all types of procedural actions, including covert investigative (search) actions, whilst observing the principle of the pre-trial investigation authority's powers not being excessive);
2) Introducing a unified methodological body (setting up a national body responsible for developing, registering and overseeing forensic methodologies that would take into account actual capabilities of all subjects involved in forensic activities, regardless of their inter-agency affiliation). This will ensure consistency in the choice of approaches, thereby preventing inconsistencies and increasing trust in expert opinions;
3) Adopting an open-access model for methodologies for conducting forensic examinations (establish legal provisions for access to the Register by parties involved in criminal proceedings—investigators, prosecutors, lawyers and judges—which will ensure the transparency and verifiability of opinions, whilst taking into account a number of procedural considerations during the conduct of any expert examination);
4) Streamlining the procedure for engaging foreign experts (refining the mechanism for engaging foreign experts by establishing clear grounds, requirements and limitations for their participation, simultaneously expanding the areas where such participation is possible, especially in cases involving cross-border crime and complex financial schemes);
5) Developing standards for the execution of specialist certificates and opinions, thereby ensuring legal certainty and admissibility of these documents in proceedings;
6) Improving technical and material capabilities within forensic expert institutions (developing state laboratory capability building programs, standardizing procurement of modern equipment and introducing cutting-edge technologies,

which will ensure a high level of accuracy and credibility in forensic research).

Implementing these recommendations will help improve proving quality, ensure human rights and the rule of law, and strengthen public trust in Ukraine's criminal justice system as it integrates into the European Legal Area.

Перспективи вдосконалення судово-експертного забезпечення розслідування господарських злочинів

Віталій Усатий

Мета статті — визначити роль та сучасні тенденції професійної діяльності судових експертів і спеціалістів у кримінальних провадженнях про господарські злочини. Проаналізовано сучасні тенденції користування спеціальними знаннями як науковим підґрунтям забезпечення правосуддя в Україні, особливо під час розслідування злочинів у сфері господарської діяльності, таких, як легалізація грошових коштів, контрабанда та шахрайство з фінансовим ресурсами тощо. Акцентовано на вирішальній ролі судових експертів і спеціалістів у забезпеченні точності, об'єктивності кримінальних розслідувань, прийнятті об'єктивних і обґрунтованих процесуальних рішень та узгодженні національної практики з європейськими стандартами. Досліджено правове регулювання, практичні аспекти й методичні проблеми залучення експертів, підкреслено важливість їхніх незалежності, професійної компетентності та дотримання процесуальних гарантій. На основі аналізу національної і європейської судових практик визначено системні проблеми, зокрема прогалини в кримінальному процесуальному законодавстві України, відсутність уніфікованого методичного забезпечення та повноцінного доступу учасників кримінального провадження до Реєстру методик проведення судових експертиз. Запропоновано комплексні заходи для вдосконалення українського законодавства, створення єдиного національного міжвідомчого методологічного органа, відповідального за розроблення, реєстрацію та контроль методик судово-експертних досліджень, які враховуватимуть фактичні можливості всіх суб'єктів судово-експертної діяльності, відкриття для широкого загалу Реєстру методик проведення судових експертиз, підвищення кваліфікації експертів, модернізації технічної бази й урегулювання участі іноземних спеціалістів у роботі національних експертних установ. Реалізація цих пропозицій дасть змогу підвищити якість доказування, забезпечити дотримання прав людини та законності, а також зміцнити довіру суспільства до системи кримінального правосуддя України в умовах європейської інтеграції.

Ключові слова: *спеціальні знання; економічна злочинність; суб'єкт господарської діяльності; кримінальна юстиція; нормативно-правове забезпечення; методика.*

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