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### **Ukrainian Legislation Genesis on the Use of Materials of Audits, Inspections in Criminal Proceedings**

This research article describes the changes in the legislation of Ukraine on the use of materials of audits, inspections in criminal proceedings since independence Ukraine and ending with the present. The Ukrainian legislation in this area is regulated by Criminal Procedural Code of Ukraine, Tax Code of Ukraine, Law of Ukraine «On the Basic Principles of the Implementation of the State Financial Control in Ukraine», Decrees of the President of Ukraine, Resolution of the Cabinet of Ministers of Ukraine of April 20, 2006 No. 550, Audit Department of Ukraine, Orders of the State Tax Administration of Ukraine.

The author concludes consistency of legislative changes regarding the use, purpose as audits and inspections in criminal proceedings. To ensure the legal definition of the order of appointment unscheduled audits and inspections at the pre-trial investigation by providing legislative proposals for further changes of national procedural law in this area. This is confirmed by the provisions of the Decree of the President of Ukraine dated July 23, 1998 No. 817/98, Law of Ukraine 2322-IV dated January 12, 2005, the Law of Ukraine 1697-VII dated October 14, 2014, Draft Law of Ukraine No. 6482 dated May 22, 2017, which are in different Periods of time have consistently influenced simultaneously questions of use, provision of both audits and inspections in the criminal process.

**Keywords:** legislation genesis, audit, inspection, verification, criminal proceedings, State Audit Service of Ukraine.