

ACADEMY OF THE MINISTRY OF INTERIOR

STATEMENT

by Prof. Dr. Ilin Aleksandrov Savov, Sc. Dr., Department of
"Operational and Investigative Activities", Faculty of Police at the Academy of the
Ministry of Interior

on dissertation for the degree of **Doctor**
program: "Organizational Security"
in the field of higher education 9. Security and Defence,
professional field 9.1. National Security

Author: **Yana Mitkova Nikolova**

Topic of the dissertation: "**Optimization of a model of organizational interaction
in the process of combating tax crimes**"

1. Competition information

The competition was announced by the University of Shumen "Episkop Konstantin Preslavski" for the needs of the Department of "Security Systems Management" at the Faculty of Technical Sciences.

The dissertation was discussed at the Department Council of the Department of Security Systems Management on March 14, 2022 and is aimed at defense before a scientific jury in the professional field 9.1. National security in accordance with the requirements of Art. 5, para 1 of the Law for development of the academic staff in the Republic of Bulgaria.

In accordance with the decision of the scientific jury in this competition I prepare an opinion, which I offer to your attention.

2. General characteristics and structure of the dissertation

The presented dissertation is in the form of research work with formulated goals and objectives, analysis and evaluation of problems.

The scientific work has a volume of 177 pages, consisting of a list of abbreviations used, introduction, three chapters with conclusions to each of them, conclusion, list of contributions to the dissertation, list of publications, list of sources consisting of 156 titles and 20 normative and other documents. All of them correspond to the topic of the dissertation research. 5 publications have been developed on the topic of the dissertation.

The dissertation focuses on the structure and interaction between the three main organizational units involved in combating tax crimes - the National Revenue Agency, the Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria. SANS, KPKONPI and others remain outside the scope of scientific work. bodies involved in the process to some extent.

The goals set in the current research are to address the weaknesses in the model of organizational interaction in the process of combating tax crimes and its optimization.

3. Relevance and significance of the developed scientific problem

The urgency of the problem is derived from the dynamics of socio - historical processes. In recent decades, threats of various kinds to the national security of our country have intensified. Among them, crimes against the fiscal system occupy a special place, as the spheres of public life need financial security for their normal functioning. The diversion of any tax revenue from its entry into the state budget is an act that directly entails administrative or criminal liability against the perpetrator, and indirectly affects the national security system.

In methodological terms, the development is based on research methods, such as: observation, comparison, research, analysis and synthesis, analogy, induction and deduction, document research, functional - structural analysis, comparative and strategic analysis.

The study is consistent with the state of legislation by 2021.

4. Evaluation of scientific results and contributions

The connection between the manifestations of tax crimes as a result of their legal characteristics, the process of proving them and security is analyzed. The problem of the organizational structure and security in the specifics of the organizational models of the bodies involved in combating tax crimes, for each one separately - the National Revenue Agency, the Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria. The term 'web of countermeasures', used in the context of the problem of countering tax crimes, has been introduced.

I accept the scientific and scientific-applied contributions to which the doctoral student has claims.

These include:

1. Analysis of the relationship between the manifestations of tax crimes, as a result of their legal characteristics, the process of proving them and security.

2. Investigation of the problem of organizational structure and security in the specifics of the organizational models of the bodies involved in combating tax crimes, for each separately - the National Revenue Agency, Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria.

3. Introduction of the concept of "web of counteraction" in the context of the problem of counteracting tax crimes. A structure of a corporate counterintelligence unit and its tasks have been developed.

4. Proposal for a new structural model of each of the organizations - the National Revenue Agency, the Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria, based on theoretical and practical analysis of the factors relevant to combating tax crimes.

5. Proposal for an optimized model of organizational interaction between the National Revenue Agency, the Ministry of Interior and the Prosecutor's Office of the Republic of Bulgaria in counteracting tax crimes, constructed on theoretical

statements for legal characteristics of tax crimes, specifics in the process of proving them and proposed new organizational models of interacting structures.

5. Evaluation of publications of the doctoral student

The presented list of publications of the doctoral candidate shows that he has enough publications on the topic of the dissertation. He has indicated a total of five publications that show the doctoral student's scientific growth and are directly related to the topic studied in the dissertation.

I appreciate positively the doctoral student's scientific and publishing activity. The literary awareness in the publications can be accepted. I accept without doubt that the publications are the personal work of the candidate. The abstract to the thesis faithfully and accurately reflects its content, results and contributions. Its content follows the structure of the dissertation.

6. Conclusion

Taking into account the qualities of the current scientific research and the scientific results achieved in it, I give my **POSITIVE EVALUATION** and propose to the esteemed scientific jury to award Yana Mitkova Nikolova the educational and scientific degree "Doctor" in higher education 9. "Security and Defense", professional field 9.1. "National Security.

20.04.2022 г.

Sofia

Jury member:.....

(Prof. Dr. Ilin Savov, Sc. Dr.)