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# ANTI-CORRUPTION AUDIT OF COMPANIES AND FORESIGHT ANALYSIS IN TERMS OF THE STATE'S EUROPEAN INTEGRATION ECONOMIC POLICY

## ABSTRACT

The article examines the current problems of spreading corruption in Ukraine. It has been established that corruption is a negative socio-economic phenomenon that restrains the state's economic development, reduces trust in the authorities and complicates the fight against Russia's military aggression. The coming years will be indicative for Ukraine's international partners in the context of assessing the effectiveness of national anti-corruption policy, and the degree of implementation of planned anti-corruption reforms, which will indicate the level of integration of European values into society and Ukraine's readiness to become a full member of the EU. The perception of the main corruption problems by the public and business was analyzed, and it was established that the general attitude of Ukraine towards corruption is shifting towards intolerance of this negative phenomenon. Based on the analysis of the dynamics of detected financial violations by the State Audit Service of Ukraine in the region for 2019-2023, the TOP-3 conditional regions that are prone to violations, including corruption, have been determined. A trend analysis of the volume of financial violations was carried out, which proved the average annual changes in the volume of the number of accrued violations for the years 2019-2023 and allowed us to make a forecast for 2026. The results of the foresight analysis show that the volume of financial violations in 2026 may reach the level of UAH 68,956.5 thousand. Accounting criminal and administrative violations by types of corruption during 2019-2023 were studied. The structural analysis of violations for 2019-2022 shows that the top three corruption methods included: an offer, a promise or the granting of an undue advantage to an official (21,9%); failure to take appropriate measures to combat corruption crimes (15,7%); declaring false information (12,8%). The analysis confirmed the significance of anti-corruption audits of companies and the formation of an anti-corruption independent audit system.

**Keywords:** corruption, state's anti-corruption ecosystem, state management and regulation of the economy, state's European integration economic policy, anti-corruption audit, analysis and foresight analysis, financial control and state audit

**JEL Classification:** F15, F63, M42, M48, M49, H83, P43

## INTRODUCTION

On June 23, 2022, all 27 member states of the European Union voted to grant Ukraine the status of a candidate for the EU [1]. This became a serious geopolitical achievement of Ukraine in the international arena and a legal fixation of the European integration course of our country on the difficult path to its recognition in the European community.

The formation of Ukraine as a European state was very difficult and today this process is still incomplete. Ukraine's signing of the Association with the EU in 2014 [2], and the implementation of the economic part of this international agreement in 2017 became historical events in our country. The adopted European integration course had a significant impact on the formation and implementation of the economic and social policy of Ukraine, the goals of which must now be aligned with the goals of the economic development of the European Union: establishing cooperation with partner countries to promote the process of economic reforms, support for closer economic integration, support for the sustainable development of the economies of the state's members of the EU.

At the same time, together with the obtained visa-free and free trade zone, the agreement declared Ukraine's commitment to implement a few important reforms in strategic areas of public administration, which it subsequently carried out to one degree or another, confirming the course taken on Euro-Atlantic integration.

Unfortunately, many key issues remain unsolved today. Ukraine must really comply with the main European standards and principles, among which the development of a high-quality anti-corruption ecosystem of the state and the formation of collective intolerance to any of its manifestations occupy a prominent place. Ukraine's accession to the EU requires really working anti-corruption national reforms, anti-corruption independent audit and foresight analysis, which would ensure sustainable development of economic and social processes. The fight against manifestations of corruption at all levels is a mandatory requirement set by the European Union for the leadership of our country to become a full member of the EU.

## LITERATURE REVIEW

Many modern scientists have devoted their works to the study of the essence and nature of corruption, as well as methods and tools for combating corruption, in particular: Bevzo G. A., Kerechan D. M., Lutska K. P. [3], Bondarenko O. S. [4], Hnylytska L. V. [5], Panchenko V. G., Reznikova N. V., Ivashchenko O. A. [6], Gugnin E. [7], Kolb O. G., Duchyminska L.M. [8] Kofanov A.V., Pavlovska N.V., Kulyk M.Y., Tereshchenko Yu.V., Strilets G.O. [9], Marisyuk K.B., Yarchak O. O. [10], Melchenko V.I., Derkachenko Yu. V. [11], Rodchenko S.S., Govorukha K.V. [12], Romanov M.V. [13], Serzhanov V. V., Dyachenko T. A., Abramov F. V. [14], Stratulat N. [15], Garust Y.V., Melnyk V.I. [16] and others.

Revealing the essential characteristics of the concept of "corruption", Bevzo G. A., Kerechan D. M., and Lutska K. P. [3] provide the author's definition and characteristic features of this phenomenon, as well as the reasons that, according to the authors, cause mass corruption offences in the architecture and urban planning sector of Ukraine. The results of the semantic analysis of the concept of "corruption", as well as the doctrinal and legal aspects of the definition of this term corruption in the field of jurisprudence, are presented in the work of Bondarenko O. S. [4]. Considerable attention should be paid to the discovery by researchers of modern anti-corruption levers, among which the anti-corruption independent audit occupies an important place. The theoretical-methodical and praxeological foundations of anti-corruption independent audit as an integrated anti-corruption activity are highlighted in the studies by Hnylytska L. V. [5]. The team of authors, Panchenko V. G., Reznikova N. V., and Ivashchenko O. A., [6] paid attention to researching the potential of strategic foresight in countering modern global challenges of economic security and inequality, as well as analyzing the specifics of its use by EU institutions to promote stability and sustainability.

Gugnin E. proves in his work that the inevitable consequences of corruption are the appearance of lawlessness, the criminalization of key areas of the economy, the deterioration of the dialogue between the population and state authorities, and the interference of external entities in the state's activities, which ultimately leads to the loss of state sovereignty [7].

In the scientific works of such scientists as Kolb O.G., Duchyminska L.M. [8] and Rodchenko S.S., Govorukha K.V. [12], the essence of corruption is considered through the prism of the influence of this phenomenon on the country's economic security. At the same time, researchers emphasize the negative consequences of such interaction.

The result of a joint scientific study by such authors as Kofanov A.V., Pavlovska N.V., Kulyk M.Y., Tereshchenko Yu.V., Strilets G.O. is an assessment of the state of corruption in the system of public administration bodies and the consequences of its impact on the economy countries [9].

Marisyuk K.B. and Yarchak O. O. emphasize the polyaspect nature of the concept of "corruption" and, based on this, present a grouping of approaches to defining the meaning of this term [10]. The essential characteristics of corruption were also revealed in the studies of V.I. Melchenko and Yu. V. Derkachenko [11].

Interesting from a scientific point of view are the results of the research of Romanov M.V., which considers not only the administrative and legal aspects of corruption but also substantiates the psychological nature of the origin of this phenomenon, which will help the development of preventive measures to combat corruption violations [13].

Serzhanov V. V., Dyachenko T. A. and Abramov F. V. presented the results of a study of the impact of corruption on the degree of achievement of the goals of the European integration course of Ukraine [14].

In the study of Stratulat N., the results of a comparative analysis of the definitions "corruption" and "anti-corruption" were presented, which are useful for forming the theoretical basis of the study [15].

The scientific achievement of Garust Y.V. and Melnyk V.I. is a comprehensive study of the role, significance, and functions of state bodies, authorized to protect the country's economic security [16].

Recognizing the importance of the scientific work of scientists, it was found that the lack of a comprehensive study of the theoretical organizational and methodological basis of anti-corruption independent audit and foresight analysis leaves unresolved a number of problematic issues regarding: the definition and characteristics of modern tools of effective state anti-corruption management, establishing the essence of anti-corruption independent audit and its role in ensuring the construction of the anti-corruption ecosystem of the state, identification of the determinants of the development of anti-corruption independent audit of companies in the conditions of the European integration economic policy of the state, the importance of solving which determined the relevance of the researched topic.

## AIMS AND OBJECTIVES

The purpose of the article is to justify the important role and expediency of performing an anti-corruption independent audit of companies' activities and foresight analysis in the conditions of the state European integration policy, which will contribute to the improvement of the anti-corruption ecosystem of the state, both at the macroeconomic level and at the microeconomic level of the business entity. Based on the information provided, the following tasks of the article can be identified in accordance with the set goal:

- investigate the essential characteristics of corruption and the consequences of its impact on the socio-economic sphere;
- identify modern tools of state management of anti-corruption activities;
- establish the essence of the anti-corruption independent audit and its role in ensuring the formation of an anti-corruption ecosystem of the state to support permanent economic development;
- analyze and forecast the general trend of changes in financial violations identified by the State Audit Service of Ukraine (abbreviated name - SASU) for the period until 2026 and draw conclusions about their impact on the state economy.

## METHODS

To fulfil the tasks in the article, the methods of theoretical and empirical research were applied: dialectical, induction, deduction, analysis, synthesis, abstraction, extrapolation - when determining the essence of corruption and anti-corruption independent audit; economic and statistical, comparison, grouping - to assess the dynamics of detected financial violations, to determine the development trends of anti-corruption audit; survey - when investigating the attitude of the public and business to corruption; construction of economic models - in the analysis of the general trend and patterns of changes in the identified financial violations. The method of mathematical forecasting was used in the construction of a forecast of the volume of detected financial violations for the year 2026. To ensure the reliability of the obtained conclusions, separate methods were applied in combination with the use of Microsoft Excel.

## RESULTS

Effective countermeasures against corruption crimes are impossible without awareness of the essence, characteristics, and possible forms of manifestation of this phenomenon. The profile law [17], which defines the basics of the implementation of national policy in the field of combating corruption and prevention of corruption risks, defines that corruption is the "use by an official person the official powers or related advantages with the purpose of obtaining an illegal benefit or the agreement to accept such a benefit in order to motivate this person to improperly use the official powers granted to him" [17].

According to the Index of Perception of Corruption in 2023, Ukraine ranks 104 out of 180, while the indicator has increased by three points compared to 2022 [18]. Also, in December 2022, the 4th national survey of the business representatives and population was conducted for an integrated assessment of the extent of corruption in Ukraine. According to the results of the survey of citizens, corruption in Ukraine remains in third place among the most serious problems identified by respondents for assessment, the same as it was in 2021. The first and second places in the rating of problems in 2021-2022 are occupied by the high cost of living and military operations. In 2022, 64.2% of the population considers corruption to be a very big problem. Regarding the perception of the prevalence of corruption in general, 81.1% of the population and 69.2% of businesses believe that corruption is somewhat or very widespread in Ukraine [19]. According to the opinion of the population, the greatest spread of corruption is observed in the judicial system and customs, border control and land relations. As for the most corrupted spheres, according to the population, they remain the same compared to 2021.

Assessments of the effectiveness of anti-corruption measures increased significantly and statistically significantly for all authorities, both among the population and among businesses. According to the opinion of both groups, the President and his Office are considered the most effective in the field of fighting corruption, and the Security Service of Ukraine is in second place [19].

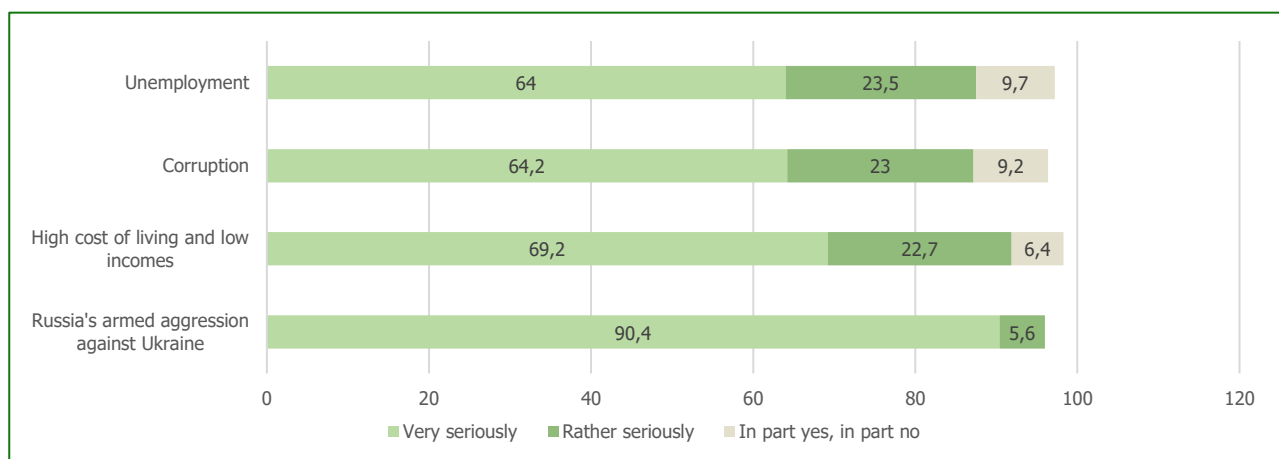
Corruption crimes that have been exposed and investigated in Ukraine in recent years have gained significant public resonance and negative perception by the population. After all, in the conditions of a full-scale war, when Ukrainians demonstrated an example of national unity and joint struggle against the enemy, corruption crimes began to be perceived by the public as a particularly immoral and harmful phenomenon, which should have absolutely zero tolerance. Today, there is complete awareness that a systematic, really working anti-corruption activity is the internal factor that will bring Ukraine's victory over the aggressor country closer.

The coming years will be indicative for our international partners in the context of assessing the effectiveness of national policy in the field of combating corruption, the degree of implementation of planned reforms and the achievement of specific results of anti-corruption measures, which will testify to the level of integration of European values into our society and Ukraine's readiness to become a full member of the EU [1].

Corruption is a negative social and economic phenomenon that restrains economic development, reduces trust in the authorities and complicates the fight against the military aggression of the RF. It adversely affects economic development, social justice, and the rule of law. Corruption was and remains a big problem in Ukraine because it did not disappear during the full-scale invasion of the RF. In fact, there are some indications that corruption may have even increased under martial law in our country [19].

There are several important reasons why corruption may be more prevalent in times of war compared to peaceful times. First, war creates an atmosphere of chaos and uncertainty, which can be used by corrupt officials in their interests. Second, war often leads to a sharp increase in government spending, which can create new opportunities for corruption through the redistribution of budget funds. Third, war can lead to a weakening of control over corruption by government agencies. The fight against the commission of corruption crimes is a long-term process that cannot be implemented in one day. However, it is important that the government of Ukraine continues to take measures to fight corruption, even during the war [19].

Currently, most citizens recognize corruption as the most acute problem in Ukraine. The general attitude of the population of Ukraine towards corruption is gradually shifting towards intolerance towards this negative phenomenon. Figure 1 shows the results of a survey conducted in 2022 on the perception of the main problems of the population of Ukraine [19].



**Figure 1. Public perception of the main problems in Ukraine, %.** (Source: based on [19])

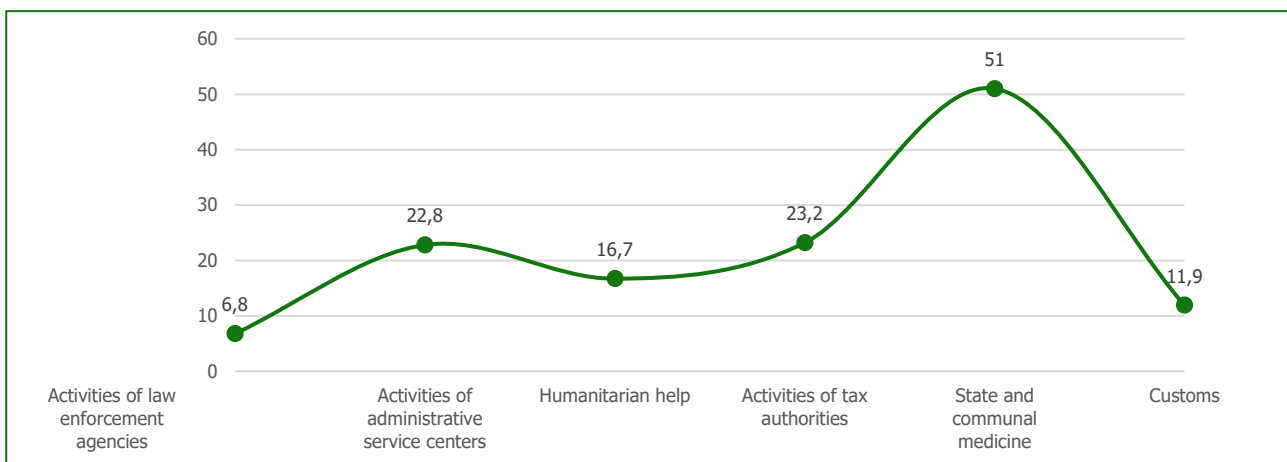
In 2021, only 49.4% of Ukrainians believed that corruption could never be justified. As we can see according to Figure 1, in 2022 the value increased.

According to the survey conducted in Ukraine in 2022, 64.2% of Ukrainians believe that corruption is a very serious or rather a serious problem. This shows that corruption is included in the list of the most important problems facing Ukraine [19].

Corruption has a negative impact on all spheres of life in our country. It leads to embezzlement of state funds, which negatively affects the financing of state programs and services. According to the World Bank, corruption in Ukraine costs the state billions of dollars every year. Corruption makes it difficult to manage the state effectively because officials often make decisions not in the interests of the state but based on their own interests. This leads to a deterioration in the quality of public services and a decrease in trust in the authorities. Also, corruption leads to the growth of lawlessness in society because people are convinced that laws do not apply to everyone equally. This makes society more unstable and dangerous [19].

The business community also shows high intolerance to corruption. More than 55% of business representatives called the problem of corruption the second largest after armed aggression. In 2021, 60% of business representatives believed that corruption could never be justified. In 2022, this indicator increased slightly, reaching 60.3%. These data indicate that Ukrainians are becoming increasingly aware of the problem of corruption and are ready to fight it [19].

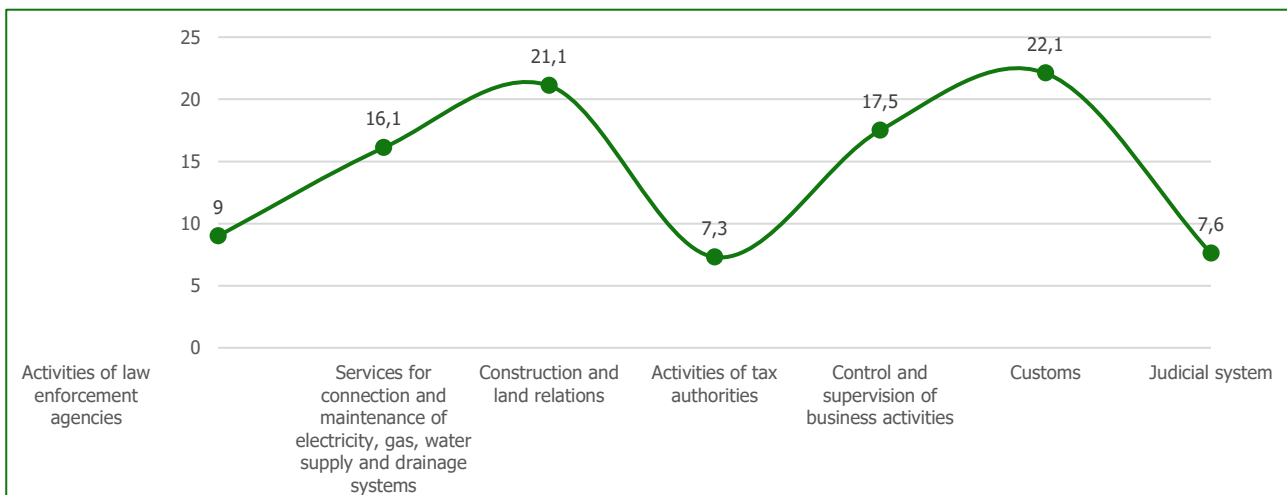
Figure 2 shows the indicators of the analytical report of the "National Agency for the Prevention of Corruption", according to which it is possible to see in which spheres citizens encountered corruption more often.



**Figure 2. Corruption experience of the population in various spheres, %.** (Source: based on [19])

Figure 2 shows that most cases of corruption experience are observed when interacting with state and communal medical institutions and tax authorities. This problem seriously undermines citizens' trust in public services and public institutions. To solve the problem of corruption in Ukraine, it is necessary to take a set of measures.

Figure 3 shows a diagram - indicators of corruption experience of business in various spheres.



**Figure 3. Corruption experience of the business in various spheres, %.** (Source: based on [19])

As we can see according to Figure 3 companies interact with the state less often than the population and are less likely to encounter corruption situations during such contacts. It is interesting to note that the level of corruption is the lowest in

the field of taxation, where connections most often occur. At that time, the spheres of customs control, construction, land relations and supply of electricity, gas and water continue to lead in the ranking of the most corrupt industries [19].

The low rate of realization of anti-corruption reforms in Ukraine significantly slows down its economic growth. Business surveys show that the prevalence of corruption and distrust of the Ukrainian judicial system are the main obstacles to attracting foreign investment to our country. Foreign investors do not want to invest their money in countries where there is a high level of corruption. This is due to such factors as:

- the risk of losing your investments due to corruption schemes;
- the difficulty of obtaining a fair trial in case of violation of their rights;
- the negative impact of corruption on the business climate.

Reduced investment creates uncertainty caused by corruption. Declining growth rates are a direct result of declining investment inflows.

Other consequences include reduced spending on the education and health sectors due to the ease of budget manipulation in these areas, an increase in the share and volume of public investment due to the possibility of officials receiving undue from state projects involving investment funds and a decrease in tax revenues due to the corruption of tax administrations and customs. These factors lead to the deterioration of the quality of performance of state functions due to insufficient budget revenues.

**Table 1. The volume of detected financial violations by the SASU by region in 2019-2023.** (Source: systematized by the authors based on [20-24])

Regions of Ukraine	2019 p.		2020 p.		2021 p.		2022 p.		2023 p.	
	The number of companies where violations were detected	Amount of violations, UAH thousand	The number of companies where violations were detected	Amount of violations, UAH thousand	The number of companies where violations were detected	Amount of violations, UAH thousand	The number of companies where violations were detected	Amount of violations, UAH thousand	The number of companies where violations were detected	Amount of violations, thousand UAH
Vinnitsia	53	28.9	31	186.6	50	162.9	42	90.2	41	100.6
Volyn	37	42.5	28	85.3	41	128.4	33	45.6	36	295.1
Dnipropetrovsk	59	91.5	28	174.5	48	2231.5	40	344.6	42	234.8
Donetsk	72	27.9	34	52.4	52	357.6	20	225.1	14	132.1
Zhytomyr	49	15.1	29	34.6	49	109.6	38	146.7	47	90.64
Transcarpathian	41	12.0	31	72.9	41	105.2	25	22.9	24	174.2
Zaporizhzhia	50	61.4	32	71.6	46	176.3	26	145.6	31	231.6
Ivano-Frankivsk	47	52.5	29	137.7	36	68.5	34	57.5	40	6 050.3
Kyiv	118	138.1	102	434.9	95	994.5	61	957.9	82	298.7
Kirovohrad	25	38.0	24	200.1	34	514.2	26	312.7	26	67.5
Luhansk	34	34.3	17	19.6	34	34.0	2	6.4	10	34.7
Lviv	89	119.9	65	645.0	80	906.8	84	655.4	90	325.5
Mykolaiv	41	74.1	19	111.5	38	656.4	20	108.7	29	383.7
Odesa	82	154.2	60	452.8	70	885.5	45	522.5	66	183.7
Poltava	43	31.2	26	56.1	40	367	41	488.1	33	24 320.3
Rivne	34	15.8	20	35.8	20	133.9	22	57.6	29	74.4
Sumy	24	9.0	24	25.9	29	820.4	20	60	19	2 743.3
Ternopil	44	45.6	23	42.3	43	152.6	32	72.3	31	3 639.2
Kharkiv	91	161.0	51	330.1	66	531.1	20	25005.8	32	125.7
Kherson	42	30.2	30	43.3	38	126.5	9	38.7	6	64.25
Khmelnyskyi	39	36.7	31	98.0	32	67.1	31	149.3	32	131.4
Cherkasy	50	54.7	37	197.3	45	205.6	29	99.2	41	229.9
Chernivtsi	29	15.0	16	32.4	26	1157.2	20	100.8	22	64.23
Chernihiv	64	58.4	44	46.9	36	192.5	29	56.1	32	669.4
<b>Total</b>	<b>1257</b>	<b>1348.0</b>	<b>831</b>	<b>3587.6</b>	<b>1089</b>	<b>7696.6</b>	<b>749</b>	<b>29769.7</b>	<b>855</b>	<b>40665.2</b>

Presented in the table. 1, the dynamics of the number of companies with respect to which violations were detected and the number of violations make it possible to form the TOP-3 conditional regions that are prone to violations, including corruption. In terms of the number of business entities: the Kyiv region is in first place, the Lviv region is in second place, Odesa region is in third place. According to the number of detected violations: the Kharkiv region is in first place, the Poltava region is in second place, and the Ivano-Frankivsk region is in third place. A summary of the rating of the biggest violators is presented in Table 2.

**Table 2. Regions of Ukraine by the number of violators of financial and economic activity and the amount of violations detected by the SASU by region in 2019-2023.** (Source: systematised by the authors based on [20-24])

Regions of Ukraine	The average number of legal entities characterised by violations for the period 2019-2023.		The average amount of violations for the period 2019-2023 per company	
	Number	Rating (TOP)	UAH thousand	Rating (TOP)
Vinnitsia	43	5	113.8	18
Volyn	35	14	119.4	17
Dnipropetrovsk	43	6	615.0	6
Donetsk	38	10	157.0	15
Zhytomyr	42	7	78.3	20
Transcarpathian	32	16	77.4	21
Zaporizhzhia	37	11	137.3	16
Ivano-Frankivsk	37	12	1273.4	<b>3</b>
Kyiv	91	<b>1</b>	562.8	7
Kirovohrad	27	19	226.5	12
Luhansk	19	24	23.8	24
Lviv	81	<b>2</b>	529.3	8
Mykolaiv	29	18	266.1	11
Odesa	63	<b>3</b>	436.8	9
Poltava	36	13	5052.9	<b>2</b>
Rivne	24	21	62.2	22
Sumy	23	22	730.9	5
Ternopil	34	15	790.0	4
Kharkiv	52	4	5230.7	<b>1</b>
Kherson	25	20	59.1	23
Khmelnyskyi	32	17	92.6	19
Cherkasy	40	9	157.3	14
Chernivtsi	23	22	283.0	10
Chernihiv	41	8	204.5	13

The data of the analysis show the fact that compliance by companies with the current legislation in the field of financial and economic activity, including the implementation of the norms of a specific anti-corruption law is observed in Luhansk, Kherson and Rivne regions. For easier perception, the rating of detected financial violations by the SASU by region in 2019-2023 is presented in Figure 4.



**Figure 4. Cartogram of the distribution of the average number of legal entities characterised by violations / the average amount of violations per company for the period 2019-2023. (Source: based on [20-24])**

To determine the general trend of the amount of violations during 2019-2023, it is worth investigating its trend. The trend analysis confirms the average annual changes in the volume of the amount of accrued violations over the past five years (Table 3) and will make it possible to identify and analyse its manifestations for the future.

**Table 3. Analysis of the general trend of changes in detected financial violations by the SASU for the period 2019-2023. (Source: calculated by the authors based on the data in Table 1)**

Indicator name	2019	2020	2021	2022	2023	Total, UAH
The amount of detected financial violations by the SASU, UAH thousand	1348.0	3587.6	7696.6	29769.7	40665.2	83067.1
t	-2	-1	0	1	2	0
t <sup>2</sup>	4	1	0	1	4	10
Yt	-2696.0	-3587.6	0	29769.7	81330.4	104816.5
Y(t) = 16613,4 + 10481,6t	-4349.9	6131.8	16613.4	27095.1	37576.7	83067.1

$$\begin{cases} \sum Y = an + b \sum t \\ \sum Yt = a \sum t + b \sum t^2 \end{cases}$$

substituting the value, we get:

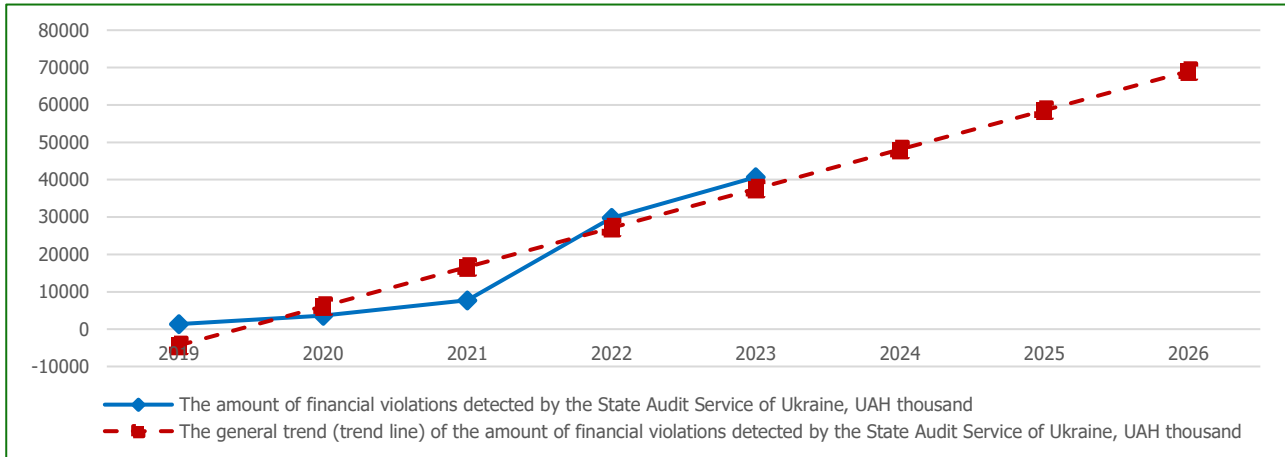
$$\begin{cases} 83067,1 = 5a \\ 104816,5 = 10b \end{cases}$$

respectively:

$$\begin{cases} a = 16613,4 \\ b = 10481,6 \end{cases}$$

The data of the analysis testify to the fact of a rapid increase in the total amount of detected financial violations by the SASU, starting from 2020, on average annually by UAH 10,481.6 thousand. Such a phenomenon is extremely negative for the economic development of Ukraine, in particular during the wartime and postwar period.

Figure 5 shows the general trend of the total volume of financial violations identified by the SASU for 2019-2023 and their forecast volume until 2026.



**Figure 5. The general trend of the total volume of detected financial violations for the period 2019 - 2023 and their forecast volume until 2026, UAH thousand.** (Source: constructed by the authors based on the data in Table 3)

Forecast data show that the last indicator in 2026 may reach the level of UAH 68,956.5 thousand ( $Y_{(2026)} = 16613,4 + 10481,6 \times 5$ ).

Following paragraph 5 point 9 of the Regulation on the SASU approved by Resolution No. 43 dated February 3, 2016 - the SASU shall, under the established procedure, transfer to law enforcement bodies materials based on the financial control results in the event of violations of applicable laws, for which criminal penalties are established responsibility or that contain signs of corruption [25].

The conducted studies confirm that by the current legislation of Ukraine, in particular, the administrative and criminal codes, the signs of corruption are classified and the corresponding articles. The National Agency on Corruption Prevention summarizes the aggregated statistical data (Table 4).

**Table 4. Dynamics of recorded criminal and administrative violations by types of corruption during 2019-2023.** (Source: summarized by the authors based on statistical data [26-27])

Classification of corruption according to the Administrative and Criminal Codes of Ukraine	2019	2020	2021	2022	2023
<i>According to the Criminal code of Ukraine</i>					
Art. 364. Abuse by officials of their official position or authority	153	131	260	220	669
Art. 369. Offer, promise or provision of undue benefit to an official	685	956	1157	1215	1659
Art. 368. Acceptance of a promise, offer or receipt of an illegal benefit by an official	492	485	456	242	422
Art. 365-2. Abuse of authorized powers by persons engaged in the provision of public services	40	38	86	38	61
Art. 364-1. Abuse of authorized personnel of a legal entity of any organizational and legal form in the field of private law	36	60	49	14	46
Art. 369-2. Abuse of influence	146	128	159	136	273
Art. 368-3. Bribery of authorized personnel of a legal entity of any organizational and legal form in the field of private law	46	13	40	16	20
Art. 354. Bribery of the authorized decision-making personnel of the enterprise, institution or organization	55	28	27	24	51
Art. 368-4. Bribery of a public official authorized to make decisions	33	9	9	6	5
Art. 210. Using budget resources not for their intended purpose, spending or providing budget loans from the budget without agreed budget allocations	-	1	2	-	-

(continued on next page)

**Table 4.** Continued.

<b>Classification of corruption according to the Administrative and Criminal Codes of Ukraine</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Art. 368-2. Illegal enrichment	-	-	-	-	-
Art. 368-5. Illegal enrichment		1		1	4
Art. 366-1. Declaring false information	416	214			
Art. 366-2. Declaring false information	-	-	3	7	8
Art. 366-3. Failure to submit a declaration by a person authorized to perform state functions or functions of local authorities	-	-	79	71	21
Together according to the Criminal Code	2102	2064	2327	1990	3269
<i>According to the administrative code of Ukraine</i>					
Art. 172-4. Non-observance by the person of the restrictions established regarding cooperation and combination with other activities	49	61	64	27	90
Art. 172-5. Violation of the restrictions established regarding the receipt of gifts by an official	28	27	18	16	7
Art. 172-6. Violation of financial control requirements	9770	7026	8024	1385	55
Art. 172-7. Violation of requirements established to prevent and resolve conflicts of interest	666	864	1396	1312	2707
Art. 172-8. Illegal use of data obtained by an official in the performance of official duties	2	8	7	5	12
Art. 172-9. Failure to take appropriate measures to combat corruption	4	1	1	-	-
Art. 188-46. Failure to comply with legal requirements (precepts) of the National Agency on Corruption Prevention	101	49	64	10	9
Art. 212-15. Violation of the procedure for providing or receiving a contribution to support a political party, violation of the procedure for providing or receiving state funding for the statutory activities of a political party, violation of the procedure for providing or receiving financial (material) support for pre-election campaigning or referendum campaigning	1030	29	88	8	6
Art. 212-21. Violation of the procedure for submitting a financial report on the receipt and use of election fund funds, a party report on property, income, expenses and financial obligations	320	272	216	10	-
<b>Total number according to the Administrative Code</b>	<b>13151</b>	<b>9655</b>	<b>10645</b>	<b>2851</b>	<b>4412</b>
<b>Total number in Ukraine</b>	<b>15253</b>	<b>11719</b>	<b>12972</b>	<b>4841</b>	<b>7651</b>

We consider it expedient to draw attention to the fact, that for the period 2019-2023, there is a slight tendency to decrease in cases of corruption. This fact does not confirm its complete disappearance. For example, the average annual rate of growth of offers, promises, or the granting of undue benefits to an official during the researched period is 26.6%. A positive point is the complete disappearance of "illegal enrichment" and "declaration of false information".

For the period from 2019 to 2023, the most typical (modal) type of corruption is dominated by such types as – "offer, promise or granting of undue benefit to an official".

In our opinion, it is appropriate to analyze the structure and structural changes of corruption (Table 5) in accordance with the Criminal and Administrative Code for the period 2019-2022 (pre-war and the beginning of the war period).

**Table 5. Analysis of structural changes in corruption according to the Criminal and Administrative Code for the period 2019-2022.**  
 (Source: summarized by the authors based on statistical data [26-27])

Corruption according to the Administrative and Criminal Codes of Ukraine	2019-2020 pp.		2021-2022 pp.		Structural changes, %
	Quantity, units	Structure, %	Quantity, units	Structure, %	
Art. 364. Abuse by officials of their official position or authority	284	1.2	480	2.8	1.7
Art. 369. Offer, promise or provision of undue benefit to an official	1641	6.7	2372	14.0	7.3
Art. 368. Acceptance of a promise, offer or receipt of an illegal benefit by an official	977	4.0	698	4.1	0.1
Art. 365-2. Abuse of authorized powers by persons engaged in the provision of public services	78	0.3	124	0.7	0.4
Art. 364-1. Abuse of authorized personnel of a legal entity of any organizational and legal form in the field of private law	96	0.4	63	0.4	-
Art. 369-2. Abuse of influence	274	1.1	295	1.7	0.6
Art. 368-3. Bribery of authorized personnel of a legal entity of any organizational and legal form in the field of private law	59	0.2	56	0.3	0.1
Art. 354. Bribery of the authorized decision-making personnel of the enterprise, institution or organization	83	0.3	51	0.3	-
Art. 368-4. Bribery of a public official authorized to make decisions	42	0.2	15	0.1	-0.1
Art. 210. Using budget resources not for their intended purpose, spending or providing budget loans from the budget without agreed budget allocations	1	-	2	-	-
Art. 368-2. Illegal enrichment	-	-	-	-	-
Art. 368-5. Illegal enrichment	1	-	1	-	-
Art. 366-1. Declaring false information	630	2.6	0	-	-2.6
Art. 366-2. Declaring false information	-	-	10	0.1	0.1
Art. 366-3. Failure to submit a declaration by a person authorized to perform state functions or functions of local authorities	-	-	150	0.9	0.9
Art. 172-4. Non-observance by the person of the restrictions established regarding cooperation and combination with other activities	110	0.4	91	0.5	0.1
Art. 172-5. Violation of the restrictions established regarding the receipt of gifts by an official	55	0.2	34	0.2	-
Art. 172-6. Violation of financial control requirements	16796	68.6	9409	55.5	-13.2
Art. 172-7. Violation of requirements established to prevent and resolve conflicts of interest	1530	6.3	2708	16.0	9.7
Art. 172-8. Illegal use of data obtained by an official in the performance of official duties	10	-	12	0.1	-
Art. 172-9. Failure to take appropriate measures to combat corruption	5	-	1	-	-
Art. 188-46. Failure to comply with legal requirements (precepts) of the National Agency on Corruption Prevention	150	0.6	74	0.4	-0.2
Art. 212-15. Violation of the procedure for providing or receiving a contribution to support a political party, violation of the procedure for providing or receiving state funding for the statutory activities of a political party, violation of the procedure for providing or receiving financial (material) support for pre-election campaigning or referendum campaigning	1059	4.3	96	0.6	-3.8
Art. 212-21. Violation of the procedure for submitting a financial report on the receipt and use of election fund funds, a party report on property, income, expenses and financial obligations	592	2.4	226	1.3	-1.1
<b>Total</b>	<b>24473</b>	<b>100.0</b>	<b>16968</b>	<b>100.0</b>	<b>X</b>

Comparing the official data of the SASU on the number of detected violations and the official data of the National Agency on Corruption Prevention on the facts of its signs, we can conclude that in the pre-war and beginning of the war period, the number of detected criminal and administrative violations for the specified period generally decreases, the reason this is most likely due to the difficulty in obtaining an evidence base. However, on the other hand, there are certain types of corruption that have a tendency to grow, in particular: offering, promising or giving an undue advantage to an official (7.3%); abuse by officials of their official position or authority (1.7%); abuse of influence (0.6%); abuse of authorized powers by persons engaged in the provision of public services (0.4%); violation of requirements established to prevent and resolve conflicts of interest (9.7%); Failure to submit a declaration by a person authorized to perform state functions or functions of local authorities (0.9%), etc. [26-27]. We consider it necessary to emphasize that the period of the war (2022-2023) only shows a sharp increase in the quantitative indicators of accounting data of corruption violations. So, the data in the table. 4 indicate that in 2023 the latter increased to 7,651 units, which is 58% more compared to 2022.

An analysis of the data in Table 6 shows that the average number of violations detected by the SASU is 31.3%. This is a third of violations in the total number of corruption cases, according to the National Agency on Corruption Prevention.

**Table 6. Analysis of the ratio of the number of companies in which violations were detected by the SASU to the total number of corruption cases according to NAZK(NACP) data during 2019-2023.** (Source: calculated by the authors based on the data in Tables 1, 4)

Indicator name	2019	2020	2021	2022	2023	Total
The total number of corruption cases according to the National Agency on Corruption Prevention	3283	3382	3094	2068	7651	19478
The total number of companies found to be in violation by the SASU	1257	831	1089	749	855	4781
The percentage of the number of companies in which violations were detected by the SASU in the total number of cases of corruption according to the NACP	38.3	24.6	35.2	36.2	11.2	24.5

Research shows that for the period 2019-2023, the top three corruption methods included: offering, promising or giving an undue advantage to an official (21.9%); failure to take appropriate measures to combat corruption (15.7%); declaring false information (12.8%). In the pre-war period of 2021-2022, accordingly, the structure of corruption was: offering, promising or giving an undue advantage to an official (46.0%); acceptance of a promise, offer or receipt of an illegal benefit by an official (13.5%); violation of the procedure for submitting a financial report on the receipt and use of election fund funds, the party's report on property, income, expenses and obligations of a financial nature (7.2%).

Structural shifts demonstrate the fact that over the past five years, a negative consequence for the economy of Ukraine has been a clear increase in cases of offers, promises, or the granting of undue benefits to an official (by 24.1%).

## DISCUSSION

The conducted research made it possible to focus attention on the negative consequences of the influence of corruption on the social and economic spheres of our state, which should include: inhibition of economic development (GDP growth rates), growth of the shadow economy, loss of public and business trust in state power. This is largely consistent with the results of studies by Gugin E. [7], Kolb O.G., Duchyminska L.M. [8] and Rodchenko S.S., K.V. Govorukha [12], who also studied the impact of corruption on the socio-economic sphere, however, in addition to the above, we also single out such a political and economic result of the spread of corruption as a destructive effect on the national defence system, which complicates the fight against the aggressor - russia. In the research, attention is drawn to the fact that the spread of corruption and insufficiently effective and productive anti-corruption reforms hold back the process of Ukraine's accession to the EU, thereby hindering the implementation of the constitutionally enshrined development vector of our state.

We agree with the position of the team of authors Kofanov A.V., Pavlovska N.V., Kulyk M.Y., Tereshchenko Yu.V., Strelets G.O. [9] that currently corruption has become widespread in the system of public administration bodies and has significant consequences on the economy [9]. At the same time, to quantify the scale of corruption manifestations based on data from the analysis of the dynamics of detected financial violations by the SASU in the region for 2019-2023, we identified the TOP-3 conditional regions that are prone to violations, including corruption. We also carried out a trend analysis of the volume of financial violations, which proved the average annual changes in the volume of the number of calculated violations for the last years 2019-2023 and provided an opportunity to identify and analyze their manifestations for 2026. Thus, based on the results of our foresight analysis, we provided a forecast that proved that the volume of financial violations in 2026 could reach the level of UAH 68,956.5 thousand. It is important to consider this for the development of a system of

preventive measures to combat corruption. Hnylytska L. V. [5] considers the anti-corruption audit to be one of the most effective tools for combating corruption, focusing on the study of its role in the fight against corporate fraud. Complementing the assets of the mentioned scientist [5], we believe that the anti-corruption audit should be considered not only as a tool of private corporate control but also of state control. Thus, it is appropriate to consider the anti-corruption audit from the side of the audit, which is provided by the audits of the SASU and the National Anti-Corruption Agency, as well as independent audits conducted by private auditing companies.

The conducted analytical calculations prove that corruption risks will be minimized only if they are warned. The practice of anti-corruption audit proves that cases of corruption in companies, institutions and organizations can be assumed, but they can be proven only by court decisions.

The sources of corruption risks are low legal culture, awareness of the population and company employees; lack of appropriate education at the level of company management; a psychological factor that prompts an official to set up a money or property laundering scheme due to a low level of own income, etc. Thus, the main determinants of the increase in the level of corruption risks today are political, economic, legal, managerial, social, and psychological factors.

## CONCLUSIONS

According to the results of the research, the authors achieved the set goal and proved the importance of anti-corruption audit and foresight analysis in ensuring the countermeasures against corruption in the conditions of the European integration economic policy of Ukraine at the macro and micro level.

1. The study of the essence of corruption made it possible to assert that corruption is a negative socio-economic phenomenon that restrains the development of the state, reduces the trust of the population and business in state authorities, has a destructive effect on the national defence system, and complicates the struggle of our state against the military aggression of Russia. Corruption leads to embezzlement of public funds, which negatively affects the financing of public programs and services. The coming years will be indicative for Ukraine's international partners in the context of assessing the effectiveness of Ukraine's anti-corruption policy, the degree of implementation of planned reforms and the achievement of specific results of anti-corruption activities. This will indicate the level of integration of European values into society and the readiness of Ukraine to become a full member of the European Union. The perception of the main problems related to corruption by the public and business was analyzed, and it was established that the general attitude of Ukraine towards corruption is gradually shifting towards intolerance of this negative phenomenon.
2. Effective state management of anti-corruption activities in Ukraine is possible with the help of certain tools by conducting an anti-corruption audit. The study of the essence of the anti-corruption audit made it possible to consider it as a separate subtype of independent financial and legal control, the results of which allow us to conclude that business entities comply with the laws in the field of anti-corruption in Ukraine. The concept of "anti-corruption audit" is proposed to be understood as a systematic process of researching organizational, management and financial information with the help of audit procedures with the aim of forming an independent opinion of the auditor about the reliability of information regarding the implementation and compliance of anti-corruption policy, the introduction and realization of anti-corruption programs and anti-corruption measures in companies, local government institutions or state authorities. This interpretation more perfectly characterizes the anti-corruption audit as a necessary economic category and illuminates its content.
3. It has been proven that the anti-corruption audit is also important as a tool of retrospective and prospective control, providing the possibility of actual detection and prevention of systemic fraud, and foresight analysis makes it possible to predict the probability of corruption actions in the future. Corruption is a negative phenomenon in the social and economic sphere, and its level should be determined by qualitative and quantitative parameters, which can further characterize the effectiveness of the legal, economic, and social system of the country. In addition, the main instrument of state management of anti-corruption activities today is the regulation of measures due to the introduction of new legislative acts, and the implementation of various organizational measures to prevent corruption. Such measures should include improving the organization of audit activities, which can be implemented in the form of anti-corruption audits and the provision of consulting services. Anti-corruption audits should be considered from the side of the audit, which is provided by the audits of the SASU and the National Anti-Corruption Agency, as well as independent audits conducted by private auditing companies.

4. The main way to combat corruption and prevent the sources of its occurrence is the formation of an independent anti-corruption audit system, which serves as the basis for building the anti-corruption ecosystem of Ukraine. In order to solve the tasks, set by the European Union before the leadership of our country regarding the regulation of anti-corruption legislation, it is first of all necessary to attribute the structuring of the anti-corruption system, making it transparent and effective. To ensure this, it is advisable to develop measures that would ensure the fight against its occurrence. The authors propose to group anti-corruption measures as follows: first, at the level of local government institutions, ensure the connection of control bodies with the population, administrations of economic entities, etc.; secondly, to create conditions for transparency and openness of data on the results of detected corruption, its consequences and the results of the realization of anti-corruption policy on the ground; thirdly, law enforcement agencies should respond promptly and as a priority to cases of corruption and accordingly take urgent measures to eliminate it. Such a grouping is a consequence of the study of the results of the anti-corruption audit and will help to effectively manage informative data and implement them to support sustainable economic development.
5. Studies have shown that the SASU plays a significant role in the formation of the anti-corruption audit system. It is a controlling body, based on the results of audits, judgments are formed about the presence of corruption and fraudulent schemes. The conducted studies proved that the results of the inspections of the SASU are part of the anti-corruption audit. The analysis of the trend showed an increase in financial violations from 2019 to 2023 by an average of UAH 10,481.6 thousand annually, which is negative for the state economy, as the results of the latter may hide signs of corruption schemes. The analysis of the structure and structural changes in the dynamics of registered criminal and administrative violations for 2019–2023 proved only an increase in corruption cases registered by the NAKC. An anti-corruption audit at the level of an independent audit is an effective and efficient tool in combating corruption and corporate fraud. The latter reduces the negative trends that were caused by the actions of officials related to abuse of office. Accordingly, increasing the role of anti-corruption audits is possible only in the presence of an appropriately developed set of rules, standards, and procedures for detecting, countering, and preventing corruption in the financial and economic activities of companies and state and local government bodies. Anti-corruption audit practice testifies to the fact that the presence of an anti-corruption program in a company does not always guarantee its full implementation, primarily due to the incomparability of rules, standards, and procedures. The authors emphasize that a pre-agreed anti-corruption program (clause 2 of Article 62 of the "Law on Prevention of Corruption") with the bodies of the National Agency for the Prevention of Corruption (NAPC) based on the results of an anti-corruption audit would guarantee a higher level of information reliability. The authors suggest at the legislative level to improve the procedure for approving anti-corruption programs of companies by coordinating the latter with the subjects of the NACP.

Prospects for further scientific research consist of a scientifically based analysis of the influence of the above qualitative parameters on the formation of the level of corruption and the development of ways to reduce it based on the use of correlation models of the relationship. This will provide an assessment of the level of effectiveness of the anti-corruption audit and the formation of the anti-corruption ecosystem of Ukraine, which will structure the levels of influence and ensure their accurate assessment.

## AUTHOR CONTRIBUTIONS

*All authors have contributed equally.*

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## CONFLICT OF INTEREST

*The Authors declare that there is no conflict of interest.*

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## **АНТИКОРУПЦІЙНИЙ АУДИТ КОМПАНІЙ І ФОРСАЙТ-АНАЛІЗ В УМОВАХ ЄВРОІНТЕГРАЦІЙНОЇ ЕКОНОМІЧНОЇ ПОЛІТИКИ ДЕРЖАВИ**

У статті показано дослідження актуальних проблем поширення корупції в Україні. Установлено, що корупція є негативним соціально-економічним явищем, яке стримує економічний розвиток держави, знижує довіру до влади та ускладнює боротьбу з воєнною агресією РФ. Найближчі роки стануть показовими для міжнародних партнерів України в контексті оцінки ефективності антикорупційної політики України, ступеня реалізації запланованих антикорупційних реформ, що свідчатиме про рівень інтеграції європейських цінностей у соціум та готовність України стати повноправним членом ЄС. Проаналізовано сприйняття громадськістю та бізнесом основних корупційних проблем і встановлено, що загальне ставлення України до корупції поступово зміщується в бік нетерпимості до цього негативного явища. На основі аналізу динаміки виявлених Державною аудиторською службою України фінансових порушень у розрізі регіонів за 2019-2023 рр. визначено першу трійку умовних регіонів, які мають схильність до порушень, у тому числі й корупції. Здійснено трендовий аналіз обсягу фінансових порушень, який засвідчив середні щорічні зміни в обсягах суми нарахованих порушень за 2019-2023 роки й надав можливість зробити прогноз на 2026 рік. Результати форсайт-аналізу засвідчують, що обсяг фінансових порушень 2026 р. може досягти рівня 68956,5 тис. грн. Досліджено облікові кримінальні й адміністративні порушення за видами корупції протягом 2019-2023 років. Аналіз структури порушень за 2019-2022 роки показав, що найбільш поширені такі: пропозиція, обіцянка або надання неправомірної вигоди службовій особі (21,9%); нежиття заходів щодо протидії корупції (15,7%); декларування недостовірної інформації (12,8%). Аналіз підтвердив важливість проведення антикорупційного аудиту компаній і формування системи незалежного антикорупційного аудиту.

**Ключові слова:** корупція, антикорупційна екосистема держави, державне управління та регулювання економіки, євроінтеграційна економічна політика держави, антикорупційний аудит, аналіз і форсайт-аналіз, фінансовий контроль і державний аудит

**JEL Класифікація:** F15, F63, M42, M48, M49, N83, P43