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FORENSIC DIAGNOSTICS, ANTI-CORRUPTION, AND INTERNAL AUDIT IN ENSURING EFFICIENT COMPANY MANAGEMENT IN AN OPEN ECONOMY

ABSTRACT

The aim of the research is to develop the scientific and methodological foundations of forensic diagnostics, anti-corruption, and internal auditing to ensure effective company management, which will help businesses minimize the risks of fraudulent activities. The problem of corruption requires not only criminal responsibility but also the implementation of systemic anti-corruption measures at the level of companies, state institutions, and civil society. The research on the essence, role, and significance of anti-corruption auditing, internal auditing, and forensic diagnostics has allowed conclusions to be drawn regarding the substantive content of these terms and the potential for their synergy. It has been established that forensic diagnostics involves the development and implementation of a set of audits, analytical, and other accompanying procedures based on a risk-oriented approach and is aimed at identifying the fraud risks. An analysis of the most common methods of fraud detection in the world for the year 2024, according to ACFE data, confirmed that 43% of fraud cases were uncovered through anonymous tips; thus, the assessment of anonymous tips was identified as a mandatory element in conducting forensic diagnostics. It was found that anti-corruption auditing is a professional activity aimed at checking the compliance by the entity with anti-corruption legislation, assessing and minimizing corruption risks. To ensure financial stability, corporate transparency, and prevention of fraud, a conceptual model of integrated auditing has been proposed, which combines forensic diagnostics, anti-corruption auditing, and internal auditing in a risk-oriented management system. The model is based on a comprehensive analysis of internal processes, ensures the integration of modern digital technologies, and allows for avoiding regulatory sanctions and reputational risks. The combination of the capabilities of forensic diagnostics, anti-corruption auditing, and internal auditing in a risk-oriented management system will enhance management efficiency and ensure a comprehensive approach to risk management.

Keywords: corruption and fraud, forensic diagnostics, audit, internal audit, anti-corruption audit, internal financial control, analysis and control of risks, strategic analysis, strategic risk management, enterprise activity

JEL Classification: M42, G34, H83, K42

INTRODUCTION

The Sustainable Development Goals, which were adopted as a plan for achieving a better future for society, include 17 items, including decent work and economic growth, infrastructure innovation, sustainable cities and communities, partnership for sustainable development, and others. In order to maximize the achievement of these goals, society should make every effort to improve its life now and in the future. According to the UN Secretary-General, Antonio Guterres, corruption affects the achievement of all the Sustainable Development Goals, and it is therefore important that we all work together to solve it (ICAEW, 2023). One of the ways to achieve this goal is through the effective strategic risk-oriented management of companies operating in today's open economy. After all, ineffective management decisions pose a threat not only to the economic security of the company but also affect the economic situation of the region, the state, and society as a whole. At the same time, the openness of the economy and

the intensive development of digital technologies create new challenges for companies operating in the international business environment. Corruption, fraud, and financial manipulation have a negative impact on the stability of organizations, the trust of investors and business partners, and can cause serious financial and reputational losses.

In the international arena, the experience of the leading economies of the world (USA, Japan, Germany, Great Britain, France, China, etc.) shows that the market mechanism alone cannot play the role of a macroeconomic regulator in the interests of society. Overcoming general economic and sectoral crises, unemployment, financial and monetary failures, as well as the need to finance not very profitable segments of the national economy, but necessary for full national reproduction, requires a combination of market mechanisms and state regulation of the macroeconomic environment.

Public-private partnerships are one of the key mechanisms for implementing anti-corruption policy, combating financial fraud, and solving important problems of social and economic development. Risks in the activities of companies related to fraud and corruption should be assessed and minimized by both external and internal actors. This enhances the role and importance of such tools as forensic diagnostics, anti-corruption audit, and internal audit, which contribute to ensuring economic security and effective risk-oriented management of companies.

Thus, the state, as an external actor in the fight against fraud and corruption, manages the legal and institutional support for anti-corruption audit, internal audit and financial investigations; the company's internal system develops and implements tools and procedures for detecting and analyzing violations, with a special focus on organizing an internal audit system; independent consulting and auditing companies provide services for financial investigations and anti-corruption audits of companies.

LITERATURE REVIEW

Research in the field of forensic diagnostics, anti-corruption, and internal audit in the management system of enterprises is of interest to scientists and practitioners all over the world. The growth of scientific interest in forensic diagnostics and anti-corruption auditing has also been influenced by the aggravation of the problem of financial crimes in the corporate sector.

For example, Mvunabandi J.D., Nomlala B. proposed a model for active prevention of financial crimes in public organizations based on a combination of traditional audit methods and the latest digital forensic technologies. In their opinion, only a comprehensive analysis of internal and external factors influencing the company's activities allows for the timely identification of corruption risks (Mvunabandi & Nomlala, 2022).

Laupe S., Abdullah M. I., Kahar A. et al. in their study developed a model for fraud detection in government agencies based on forensic accounting. They proved that the skepticism of internal auditors is a critical factor in reducing corruption, and the effectiveness of detecting crimes increases with the use of big data technologies (Laupe et al., 2022).

Marques R.P., Santos C., and Inácio H. examined the impact of technological development on audit practices and demonstrated that the integration of artificial intelligence into internal audit processes facilitates the identification of concealed corruption schemes by conducting real-time financial data analysis (Marques et al., 2019).

A team of authors led by Maistrenko A. studied important issues of the spread of corruption in Ukraine, in particular, the nature and characteristics of corruption, the dynamics of corruption crimes, and the impact of corruption on European integration processes in our country. Utilizing an analysis of regulatory authorities' reports, the researchers identified the most prevalent top three corruption offenses and conducted a foresight analysis. This analysis indicated an anticipated increase in violations by 2026. Moreover, the authors formulated a vision for the role of anti-corruption audit as a tool for combating corruption crimes, informed by the study's findings (Maistrenko et al., 2024).

In their 2022 study, Skoryk M.O. and Petrov V.V. explored the potential of forensics as a novel and effective instrument in addressing financial crimes within a corporation. Their comparative analysis of forensics and other forms of control, including external audit, is noteworthy (Skoryk & Petrov, 2022).

In a separate study, Ryabchuk O. G. and Tverdun S. O. examined the theoretical underpinnings of forensic accounting, emphasizing its distinguishing characteristics and the differences between it and other forms of control, such as audit, inspection, and forensic economic examination (Ryabchuk & Tverdun, 2021).

Shulga S. V., in her publication, devoted significant attention to the study of the essence, role, and importance of internal audit in ensuring enterprise management. The scientist's scientific achievements include the formulation of a methodology

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for the establishment of an internal audit department within the information system of an enterprise, in addition to recommendations for the utilization of the results of internal auditor work in the execution of external audits (Shulha, 2022).

A team of authors, led by Bondar D., has demonstrated that the concept of efficiency should serve as the foundation for contemporary company management. The authors have examined the challenges associated with ensuring the effectiveness of company management, with a particular focus on the IT sector. They have identified the pivotal factors for ensuring the effective development of companies, among which innovation plays a pivotal role. Additionally, they have developed a comprehensive audit methodology, which incorporates analytical tools that are likely to be beneficial in this regard (Bondar et al., 2023).

Analytical studies of forensic diagnostics, anti-corruption, and internal audit by international consulting and auditing companies: PwC (PwC, n.d.), Deloitte (Deloitte, n.d.), KPMG (KPMG, n.d.), EY (EY, n.d.) underscore the necessity of investigating this issue and identifying novel, innovative methods to detect professional fraud, recover stolen funds, and repatriate company assets.

These and other research studies have made an important contribution to the scientific and practical paradigm of anti-corruption audit, internal audit, and forensic diagnostics. However, given the need to develop new approaches to effective company management, in particular, the detection of financial crimes, fraud, and corruption in company activities, there is a need for a deeper study of an integrated approach to their combination. In this regard, the present article puts forth a comprehensive integration of forensic diagnostics, anti-corruption audit, and internal audit into a unified system, with the objective of enhancing the efficacy of corporate management within an open economic framework.

AIMS AND OBJECTIVES

The purpose of the article is to develop a scientific and methodological framework for integrating forensic diagnostics, anti-corruption and internal audit into a company's corporate governance system to improve its efficiency, transparency and financial security, which will help businesses minimize the risks of fraud with the company's assets and property, leakage of confidential information, conspiracies and other fraudulent and anti-corruption activities. Based on this information, the following objectives of the article can be identified:

1. To identify the main corruption threats and fraud risks in the activities of companies, and to carry out an analytical assessment of corruption offenses committed in Ukraine in 2016-2023.
2. To investigate the essence, place, role, tasks, and problematic aspects of the implementation of forensic diagnostics, anti-corruption, and internal auditing in company management.
3. To propose a conceptual model of integrated audit that combines forensic diagnostics, anti-corruption audit, and internal audit in the risk-based management system, which will ensure timely detection of fraudulent schemes and increase the efficiency of financial risk management.

METHODS

The theoretical underpinnings of the study are rooted in the foundational tenets of contemporary economic theory, theories of public administration and economic regulation, management principles, and modern concepts of forensic diagnostics, anti-corruption, and internal audit at the global, macro, and micro levels. These concepts are elucidated in the scholarly works of preeminent researchers worldwide and in the activities of prominent consulting and audit firms. The study employs a combination of general scientific and special methods and approaches, thereby ensuring the conceptual unity of the study. Dialectical, systemic, and structural methods were utilized to ascertain the place and role of forensic diagnostics, anti-corruption, and internal audit in the effective risk-oriented management of a company in an open economy. The method of deduction was employed to determine the subjects of forensic diagnostics, anti-corruption, and internal audit. The analysis of criminal corruption offenses was facilitated by the utilization of comparative and statistical analysis, as well as the method of logical generalization. The method of synthesis was employed during the formulation of conclusions and proposals on the research topic.

RESULTS

In an open economy, the financial and economic environment of the state, the private and public spheres, are increasingly demanding the efficient operation of all sectors of the state's economy. According to the World Economic Forum, the fight against corruption is the key to solving the world's most pressing problems, emphasizing that "economic, political, social and environmental challenges can only be addressed through good governance" (World Economic Forum, 2022). Well-established economic and legal relations, in conjunction with an effective company management mechanism, exert a substantial influence on the rate of economic growth and the efficacy of structural transformations within the socio-economic domain. Ukraine's strategic aspirations for equal partnership in international cooperation result in an enhancement of the validity and efficiency of management decision-making when utilizing financial, tangible, intangible, labour, and other resources of the company, thereby ensuring the accurate preparation of corporate reports and the substantiation of legal corporate activities.

However, it is unfortunate that not every company's management is prepared to make management decisions within the legal framework. Abuse of power, illicit enrichment, bribery, and the provision or receipt of unlawful benefits are all forms of exploitation of legal loopholes, or "white spots", by company management and employees, exposing them to both business and personal risks. These risks include asset theft, reduced liquidity, and reduced profits resulting from the fraudulent actions of employees. Conversely, personal risks encompass the potential for legal sanctions against perpetrators of such acts.

Quantifying the damage caused by fraud is challenging due to the nature of concealment and deception. According to the Association of Certified Fraud Examiners (ACFE), the most prevalent categories of occupational fraud are as follows: The first category, the most prevalent, encompasses the misappropriation of assets, wherein employees engage in the theft or misuse of employer resources, accounting for 89% of cases. The second category, financial reporting fraud, involves the deliberate manipulation of financial statements by perpetrators, resulting in material misstatements or omissions. This category constitutes the least common form of fraud (5%) but is also the most financially costly (USD 766 thousand). The third category is corruption, which includes offenses such as bribery, conflict of interest, and extortion. This category is situated in the median range in terms of both frequency and cost, occurring in 48% of cases and resulting in an average loss of USD 200 thousand (Association of Certified Fraud Examiners [ACFE], 2024). A notable observation is the interconnection among these categories of fraud, as perpetrators of fraud do not necessarily limit their activities to a single method of theft (Figure 1).

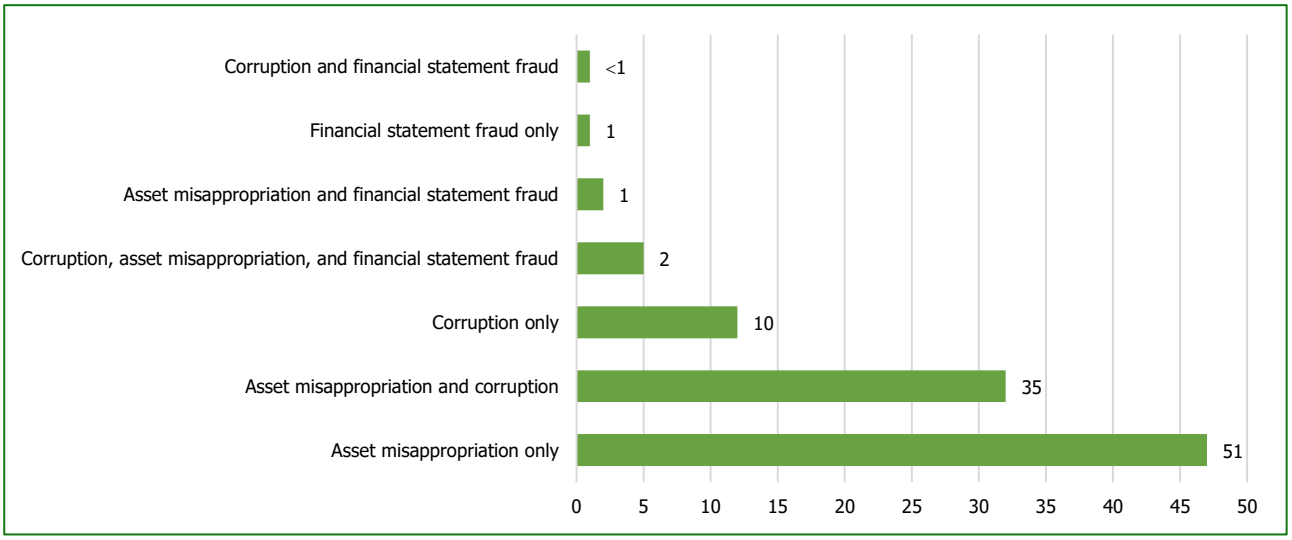

Figure 1. Frequency of more than one type of fraud, %. *(Source: according to (Association of Certified Fraud Examiners [ACFE], 2024)*

It is imperative to underscore the significance of corruption as a pervasive challenge to the national economy, a perspective that is acknowledged by both global donor organizations and national institutions. According to the Eurobarometer survey, a staggering 68% of Europeans acknowledge corruption as a pervasive phenomenon. In the Transparency International-21 Index, Ukraine holds a disconcerting 122nd position out of 180 countries, exhibiting an index score of 32 (Transparency International, 2021). In 2022, Ukraine received 33 points out of 100 in the Corruption Perceptions Index (CPI) 2022 (Transparency International, 2022). In 2023, Ukraine was ranked 104th out of 180 countries in the top anti-corruption

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ranking, with an increase of three points compared to 2022 (Transparency International, 2023). However, in 2024, Ukraine experienced a one-point decline, from 104th to 105th place in the anti-corruption ranking (Transparency International Ukraine, 2024). This shift suggests a potential weakening of Ukraine's anti-corruption stance, which could be indicative of a formal approach to implementing the declared reforms or of the need to enhance the effectiveness of anti-corruption measures.

It is imperative to acknowledge that a fundamental responsibility of science is to delineate future trends and provide theoretical and methodological underpinnings to the pragmatic sector of the economy (wherein theory must precede practice). In light of contemporary economic developments, it is imperative to establish an optimal and reasonable amalgamation of forensic diagnostics, anti-corruption audit, and internal audit to ensure the efficacious management of a corporation in an open economy. This approach will engender a synergistic effect, thereby fostering economic growth.

It is important to note that fraud and corruption risk assessments do not provide a quantitative measure of the actual level of corruption, as most corrupt acts are committed in secret. Nor are these assessments designed to prevent or detect corruption; rather, the goal is to diagnose vulnerabilities in the system that may create opportunities for corruption (Transparency International, n.d.-a). To this end, forensic diagnostics procedures are used, which involve the development and implementation of a set of audits, analytical, and other related procedures based on a risk-based approach. The primary objective of forensic diagnostics is to pinpoint the areas of an organization's operations that are most susceptible to deception and fraud by officials. This approach aims to facilitate the timely and proactive identification of existing and latent risks, thereby enhancing the efficacy of management and fostering greater confidence among information users in the outcomes of financial and economic activities.

In order to conduct effective internal audit, anti-corruption audit, and forensic diagnostics in a company, it is very important to understand which fraud detection methods are most common. Despite the increase in the number of advanced fraud detection methods available to organizations, anonymous reporting is still the most common way to detect occupational fraud (Figure 2).

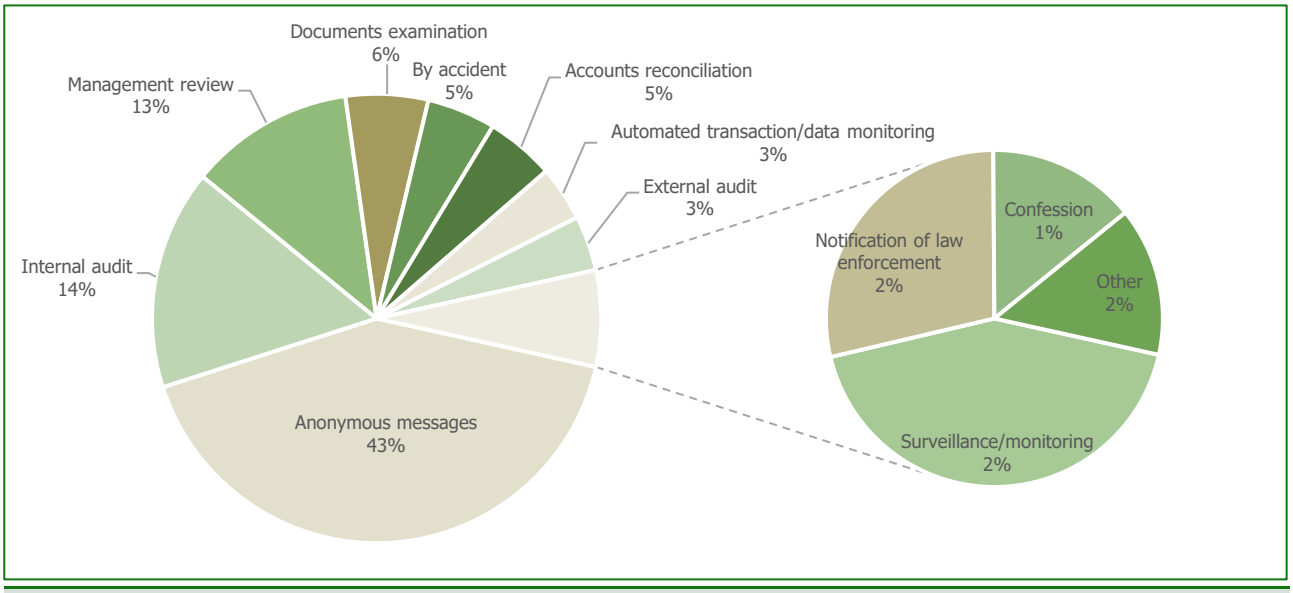

Figure 2. The most common methods of fraud detection in the world in 2024. *(Source: according to (Association of Certified Fraud Examiners [ACFE], 2024)*

As illustrated in Figure 2, the ACFE study revealed that 43% of fraud cases were identified through anonymous reports, which is approximately three times the number of cases detected by the next most prevalent method of detection, internal audits. Consequently, the implementation of effective processes for receiving and thoroughly evaluating anonymous reports is imperative for conducting internal investigations.

In addition, for effective strategic risk-oriented management, the company's management should consider the external environment, including the state of corruption and criminal violations.

An analysis of statistical data from 2016 to 2023 (Figure 3) reveals that the majority of registered corruption criminal offenses were recorded between 2017 and 2021, with 8,857 and 8,689 units recorded in 2017 and 2021, respectively

(National Agency on Corruption Prevention [NACP], n.d.-a). These figures were obtained from the Unified Register of Pre-trial Investigations in Ukraine.

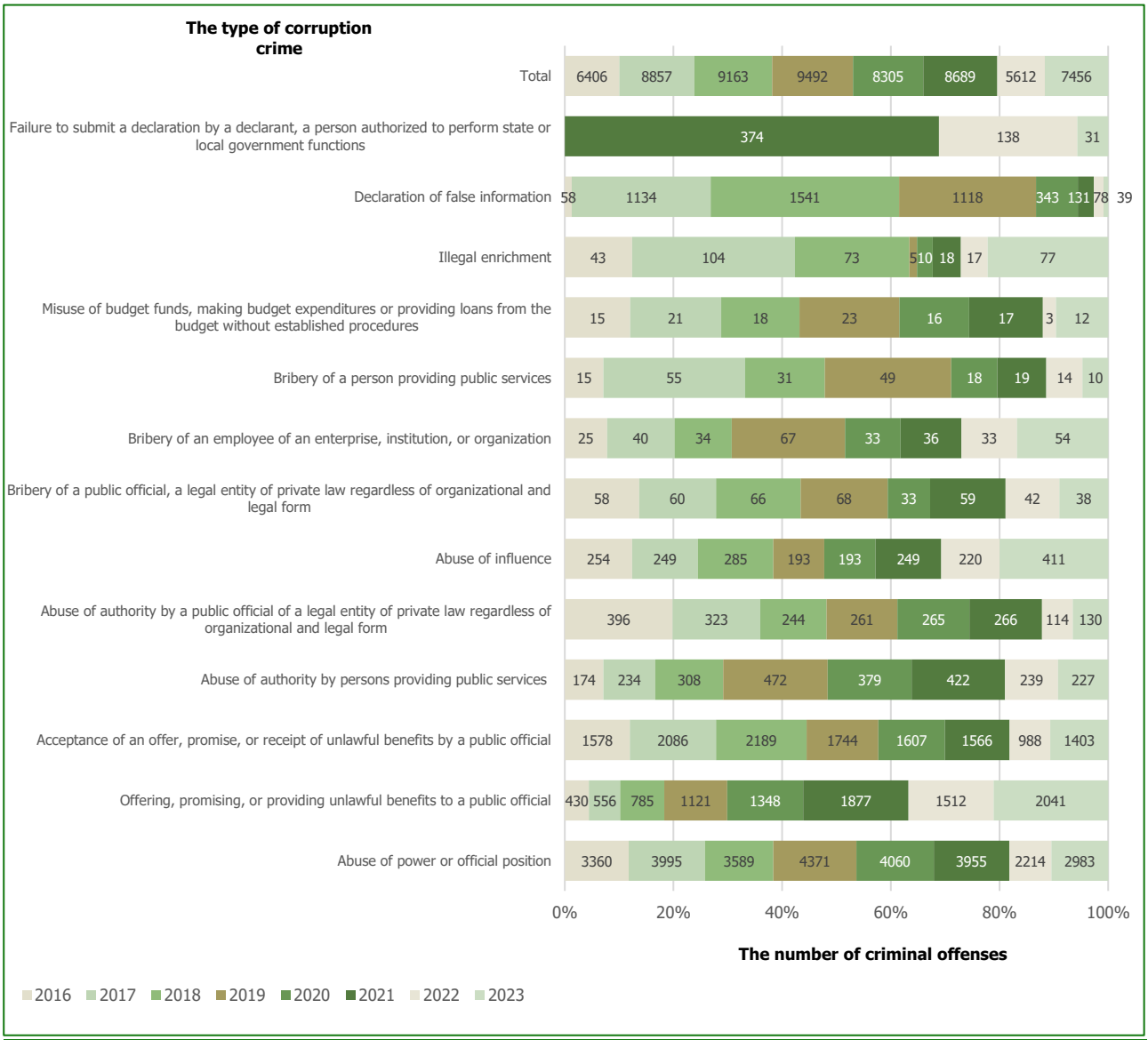

Figure 3. The dynamics of recorded criminal offenses in Ukraine in 2016-2023, units. *(Source: compiled by the authors based on (National Agency on Corruption Prevention [NACP], n.d.-a)*

During the studied period, the most frequent violations were: abuse of power or official position; offering, promising, or providing unlawful benefits to a public official/by a public official; abuse of influence, etc.

When analyzing data on the judicial consideration of corruption criminal proceedings in Ukraine from 2016 to 2023, presented in Table 1, we see a significant difference between the number of criminal cases considered and the number of verdicts issued, averaging 67% (Table 1).

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Table 1. Data on the court proceedings of corruption criminal cases in Ukraine during 2016-2023. Note: C - the number of cases considered, J - the number of judgments rendered, * - information unavailable. *(Source: compiled by the authors based on National Agency on Corruption Prevention [NACP], n.d.-a)*

Types of corruption offenses	2016		2017		2018		2019		2020		2021		2022		2023	
	C	J	C	J	C	J	C	J	C	J	C	J	C	J	C	J
Abuse of power or official position	138	49	122	38	118	34	145	33	114	31	140	34	126	25	153	33
Offering, promising, or providing illegal benefits to a public official	157	113	188	142	331	290	562	502	748	694	1089	1038	1100	1044	1504	1430
Accepting an offer, promise, or receiving illegal benefits by a public official	576	366	467	323	434	323	422	258	262	175	395	232	319	164	400	200
Abuse of authority by individuals providing public services	*	*	*	*	23	21	35	26	29	24	35	26	20	13	33	7
Abuse of authority by a public official of a legal entity of private law, regardless of organizational and legal form	*	*	*	*	39	15	27	10	22	12	29	9	25	8	35	15
Influence peddling	*	*	*	*	211	185	182	157	108	89	190	144	162	106	221	164
Bribery of a public official of a legal entity of private law, regardless of organizational and legal form	*	*	*	*	20	16	32	29	13	8	21	15	17	11	22	9
Bribery of an employee of an enterprise, institution, or organization	*	*	*	*	23	21	35	26	29	24	35	26	20	13	22	15
Bribery of a person providing public services	*	*	*	*	20	13	12	7	0	0	7	2	7	2	7	1
Misuse of budget funds, making budget expenditures, or granting budget loans without established budget allocations or exceeding them	*	*	*	*	2	1	1	1	2	*	2	1	*	*	*	*
Illegal enrichment	*	*	*	*	1	*	5	1	2	*	2	1	*	*	*	*
Declaration of false information	*	*	*	*	642	55	460	55	242	47	57	*	5	2	7	*
Failure to submit a declaration by a declarant, an individual authorized to perform state or local government functions	*	*	*	*	*	*	*	*	*	*	47	27	111	74	36	0
Total	871	528	777	503	1864	974	1918	1105	1571	1104	2049	1555	1912	1462	2440	1896
Proportion of sentences passed, %	60 .62		64 .74		52 .25		57 .61		70 .27		75 .89		76 .46		77 .70	

This situation can be explained by the fact that among the examined corruption criminal proceedings, there are cases of closed proceedings, cases returned to the prosecutor, refusals to approve agreements, and returns to the prosecutor for the continuation of pre-trial investigation, as well as referrals for determination of jurisdiction.

Therefore, judicial practice in Ukraine indicates an increase in the number of cases related to corruption offenses, which confirms the relevance of the issue and the necessity of implementing effective control mechanisms.

The analysis of statistical data regarding the sentences of convicted individuals (Figure 4) shows that the most common type of punishment for corrupt criminal offenses has been fines and arrests of individuals who committed the offenses. Two individuals were sentenced to life imprisonment during the period from 2018 to 2023 (National Agency on Corruption Prevention [NACP], n.d.-a).

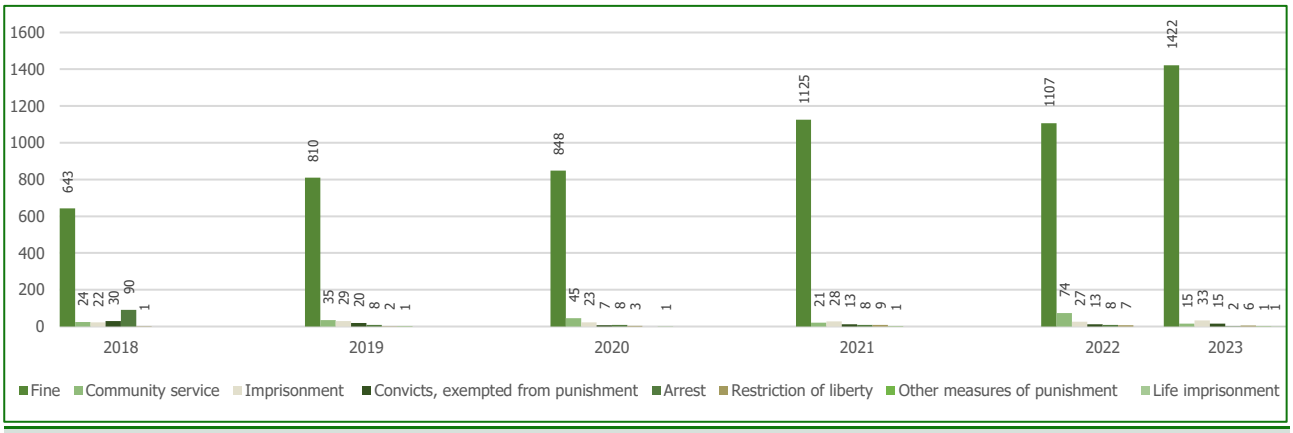

Figure 4. Types of punishment for convicted persons for corruption offenses in Ukraine during 2018-2023, units. *(Source: compiled by the authors based on (NACP, n.d.-b)*

It is important to determine the characteristics of individuals who committed corruption-related criminal offenses during the studied period. According to the results of such a structural analysis (Table 2), we established that the most frequently committing offenses were working-age individuals who were neither employed nor studying, nearly 45%; workers – 11,7%, other officials – 11%, and public servants – 9,6% (NACP, n.d.-b).

Table 2. Category of activity of convicted persons in criminal proceedings for corruption offenses in Ukraine from 2018 to 2023. Note: *- information is unavailable. *(Source: compiled by the authors based on (NACP, n.d.-b)*

Category	2018		2019		2020		2021		2022		2023		On average for 2018-2023	
	ind.	%	ind.	%	ind.	%	ind.	%	ind.	%	ind.	%	ind.	%
Working-age individuals who did not work or study	186	29.6	306	37.8	407	48.0	566	50.8	554	50.4	791	52.8	468.3	44.9
Workers	35	5.6	78	9.6	122	14.4	155	14.1	149	13.6	194	13.0	122.2	11.7
Other officials	127	20.2	137	16.9	80	9.4	81	7.3	69	6.3	83	5.5	96.2	11.0
Civil servants	121	19.3	114	14.1	74	8.7	74	6.7	54	4.9	56	3.7	82.2	9.6
Other occupations	27	4.3	46	5.7	55	6.5	82	7.4	103	9.4	106	7.1	69.8	6.7
Military personnel	50	8.0	40	4.9	33	3.9	44	4.0	45	4.1	92	6.1	50.7	5.2
Pensioners, including the disabled	15	2.4	25	3.1	40	4.7	41	3.7	55	5.0	74	4.9	41.7	4.0
Private entrepreneurs	20	3.2	22	2.7	17	2.0	29	2.6	22	2.0	41	2.7	25.2	2.5
Doctors, pharmacists	21	3.3	14	1.7	4	0.5	14	1.3	9	0.8	17	1.1	13.2	1.5
Employees of economic entities	8	1.3	9	1.1	6	0.7	14	1.3	9	0.8	18	1.2	10.7	1.1
Teachers, lecturers	7	1.1	7	0.9	4	0.5	3	0.3	11	1.0	10	0.7	7.0	0.7
Unemployed	6	1.0	5	0.6	3	0.4	7	0.6	7	0.6	7	0.5	5.8	0.6
Students	4	0.6	6	0.7	3	0.4	3	0.3	9	0.8	3	0.2	4.7	0.5
Judges	1	0.2	0	0.0	0	0.0	0	0.0	1	0.1	1	0.1	0.5	0.1
Held in correctional institutions, in custody	*	*	1	0.1	*	*	*	*	2	0.2	2	0.1	0.8	0.1
School, lyceum, college, gymnasium students	*	*	*	*	*	*	*	*	*	*	1	0.1	0.2	0.0
Minors under 16 years old who did not work or study	*	*	*	*	*	*	*	*	*	*	1	0.1	0.2	0.0
Total	628	100	809	100	848	100	1113	100	1099	100	1497	100.0	999.2	100

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Data on the judicial proceedings of corruption criminal cases in Ukraine from 2016 to 2023 (see Table 1) indicate that the most common type of corruption crime, both in terms of the number of cases reviewed and the number of convictions issued, is "offering, promising, or granting unlawful benefits to a public official." The number of cases reviewed for this type of corruption crime changed from 157 units in 2016 to 1504 units in 2023, thus the growth rate from 2016 to 2023 was 858%. This trend is negative and very significant. The number of convictions issued under this article changed from 113 units in 2016 to 1430 units in 2023, thus the growth rate from 2016 to 2023 was 1165%. In our opinion, this is a significant increase in the number of violations over a 7-year period. In comparison, the number of cases reviewed under the article "acceptance of an offer, promise, or receipt of unlawful benefits by a public official" amounted to 576 units in 2016 and 400 units in 2023, thus decreasing by 31%. At the same time, the number of convictions issued under this article was 366 units in 2016 and 200 units in 2023, thus decreasing by 45%.

The analyzed data from official statistics NACP (n.d.-a, n.d.-b) allow us to conclude that, unfortunately, in our country, the attempt to bribe an official remains a common way to resolve certain issues or problems. That is, the initiator of the corruption offense is more often the citizen or legal entity who offers a bribe to an official and is interested in an unlawful way of resolving their issue. This confirms the deeply rooted problem of corrupt culture, which requires not only criminal prosecution but also systematic anti-corruption measures at the level of companies, state institutions, and civil society.

Such a situation also indicates the importance of fostering a zero tolerance for corruption crimes within society: corruption should be perceived by the public as a particularly immoral and harmful phenomenon. At the same time, company owners and directors must realize that the development of an internal anti-corruption policy, the conduct of anti-corruption audits, internal audits, and forensic diagnostics is an urgent necessity for ensuring effective strategic risk-oriented management. The anti-corruption policy should be implemented in the company, and anti-corruption audits should be systematically conducted, primarily in the interest of the company itself, even if the legislation does not explicitly require it. Moreover, the combination of anti-corruption audit capabilities with forensic diagnostics will provide a beneficial synergistic effect of the interaction of these tools in countering offenses.

Anti-corruption audit is a professional activity aimed at verifying compliance by the entity with the requirements of regulatory legal acts that govern the fight against corruption, ethical principles, as well as taking preventive measures for evaluating and minimizing corruption risks. In Ukraine, the anti-corruption audit is currently at the initial stage of development, and its conduct by an audit or consulting company in terms of organization does not differ significantly from standard audits. In addition, there is a lack of a unified interpretation of the essence of anti-corruption audit and the methodology for its conduct.

The norms of the Law "On Preventing Corruption" (Verkhovna Rada of Ukraine, 2014) provide for the development of anti-corruption programs for state enterprises and institutions. Articles 62 and 63 of this Law outline the components of such anti-corruption programs, which must be developed based on an analysis of corruption risks (Verkhovna Rada of Ukraine, 2014). In addition, legal entities are required to implement anti-corruption programs, as stipulated by the Law of Ukraine "On Public Procurement," if the value of the procurement of goods or services is equal to or exceeds UAH 200 thousand, and for works – UAH 1,5 million.

The main tasks of anti-corruption auditing can be classified as follows:

1. Detection of corruption risks and conflicts of interest in the company's activities.
2. Analysis of the company's compliance with international standards (iso 37001 – anti-corruption management, COSO – control of financial reporting).
3. Verification of compliance with anti-corruption legislation within the framework of financial control.
4. Analysis of contracts and financial transactions for risks of corruption schemes.
5. Evaluation of corporate policies and internal control mechanisms.
6. Conducting training and developing an anti-corruption program for staff.
7. Development of recommendations to prevent corruption in the corporate environment.

During the execution of the task, the anti-corruption auditor performs the following actions: conducts investigations to identify facts and collect documentary evidence of corrupt activities, carries out unplanned inventory of the company’s assets, conducts selective checks of the activities of certain officials in the company, interviews the company’s staff to identify potential corruption risks, analyzes the company’s financial condition using vertical and horizontal analysis, evaluates the economic reliability of counterparties using ratio analysis and other methods.

Despite the obvious need for systematic anti-corruption auditing, there are a number of problems in Ukraine that limit its effectiveness:

1. A lack of a coordinated public-private partnership on conducting anti-corruption audits.
2. Insufficient qualification of auditors on this matter, as domestic educational programs do not include training in this specialization.
3. The absence of clear regulations for the procedures of anti-corruption audits.
4. The lack of an effective mechanism for implementing recommendations and decisions based on the results of anti-corruption audits, as auditors' recommendations are not always implemented in the business processes of companies.

To overcome these challenges, it is necessary to create unified standards for conducting anti-corruption audits, expand international cooperation, and enhance the level of transparency in the activities of state and commercial structures. Anti-corruption audit is an important tool in the fight against corruption, but requires improvement in methodology and the implementation of unified standards. The systemic integration of anti-corruption audit, forensic diagnostics, and internal audit can significantly reduce the level of corruption risks in companies.

The presence of cases of fraud, corruption, and other economic crimes forces business owners to seek answers to questions: how to protect their company and assets from fraudulent actions (both external and internal); whether the risk management program is effective; whether employees of the company adhere to anti-corruption policies; how quickly the company will detect, assess, and minimize the risks of fraud and corruption. The answers to these questions lie in two areas: the enterprise independently assesses such risks and takes corrective actions, or involves an external entity in this process, for example, a consulting or auditing company.

The research (Nazarova et al., 2021) systematizes the services of consulting and auditing companies in the Big 4, among which services for risk management, risk audits, forensic services, and others can be singled out. The classification of forensic services of the Big 4 is presented in Table 3.

Table 3. Forensic services provided by Big 4 audit companies. *(Source: compiled by the authors based on (PwC, n.d.), (KPMG, n.d.), (Deloitte, n.d.), (EY, n.d.)*

Name of forensic service	Name of the auditing company			
	PWC	KPMG	DELOITTE	EY
Investigation of financial fraud		+	+	+
Services for countering bribery and corruption	+	+	+	
Services for facilitating the resolution of disputes and in court proceedings	+	+	+	+
Commercial/corporate intelligence	+	+	+	+
Investigation of economic crimes	+			
Investigations in the construction sector			+	
Management/consultation of construction projects		+	+	
Counteraction to the legalization (laundering) of proceeds from crime and financing of terrorism	+		+	
Management of financial fraud risks and compliance			+	+
e-Discovery, IT forensics, computer forensics, counteraction to cybercrime	+	+	+	
Analytics, market research		+	+	+
Management of conflicts of interest		+		
Management of fraud risks	+	+		
Ethics and compliance	+			
Consulting services for judicial authorities	+			
Sanction screening of counterparties	+			

According to the international audit company PWC, the 12th Global International Fraud Loss and Impact Study, conducted in 2022 by the Association of Certified Fraud Examiners (ACFE, 2022), revealed the following findings:

- 5% of companies experienced a loss of revenue due to fraud, amounting to USD 4,7 trillion;

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- 85% of fraudulent officials exhibited actions indicative of fraud, yet were not detected in due time;
- 50% of all fraudulent actions took place in 4 structural units (15% - operational management; 12% - accounting; 11% - top management; 11% - sales department);
- 50% of all violations with signs of fraud were the result of the lack of an internal control system or abuse of existing control measures (20%) (ACFE, 2022).

The Big 4 companies' practices demonstrate the particular importance of forensic diagnostics in the following cases (PwC, n.d.), (KPMG, n.d.), (Deloitte, n.d.), (EY, n.d.):

1. A change in the company's management in Ukraine, with the new management seeking to better understand the prevailing organizational climate and identify inefficiencies in business processes for targeted elimination.
2. This is particularly relevant in the aftermath of fraud detection or investigation, when a comprehensive review of existing controls and the implementation of preventive measures is imperative.
3. Changes in the company's location within Ukraine or the relocation of employees abroad can significantly impact existing business processes. Consequently, a thorough analysis of the associated risks is crucial, along with the evaluation of new counterparties, if applicable.

The management of the company can combine, for example, the services of external entities as well as the company's own resources. That is, depending on the organizational structure of the company and the involvement of employees in forensic diagnostics and anti-corruption audit procedures, the circle of subjects of these processes should be defined.

To ensure the synergy of anti-corruption audit, internal audit, and forensic diagnostics, it is also necessary to clarify the features of forensics and internal audit as forms of control.

The content of forensic diagnostics as a mechanism for detecting financial offenses lies in identifying facts of fraud, corruption, and manipulations in the company's financial and economic operations. In this case, the specialist uses forensic accounting analysis, digital forensics, and transaction data analysis to identify anomalous financial operations. Forensic diagnostics plays a key role in post-crisis management when it is necessary to establish the reasons for fraud and hold the guilty accountable.

The internal audit is an integral part (element, function) of the corporate governance system aimed at ensuring the effective functioning of all business processes of the company. Its role is to provide an independent assessment of the organization's activities, evaluate risks, and offer recommendations for improving internal control and management. The internal audit department should closely interact with the financial control department, legal department, and compliance service, while being subordinate to the company's audit committee or directly to the supervisory board.

The main tasks of the internal audit are:

- monitoring compliance with legislative norms and internal policies;
- analysing compliance with financial reporting standards and accounting;
- identifying risks of violations in the area of procurement, tenders, and contractual activities;
- ensuring the effectiveness of operational activities;
- evaluating the effectiveness of the company's resource use;
- identifying internal weaknesses in the management and financial control system;
- developing corporate governance and risk management;
- implementing mechanisms to prevent fraud and financial abuses;
- providing recommendations to management on improving the efficiency of business processes.

Functions of internal audit in company management:

1. Control - assessment of the company's activities in accordance with its strategic goals and regulatory requirements.
2. Consultative - providing the management with analytical conclusions and recommendations for improving business processes.
3. Evaluative - analysis of the effectiveness of the company's internal procedures and policies.
4. Preventive - identification of potential risks of fraud and corruption.

In the context of increased regulatory oversight and the strict fight against fraud, internal audit serves as the first line of defense in the battle against financial violations.

We propose to consider internal audit as part of a comprehensive anti-corruption control in interaction:

- with forensic diagnostics: internal audit identifies suspicious transactions, while forensic diagnostics conducts in-depth analysis at the level of digital evidence;
- with anti-corruption audit: internal audit assesses the implementation of anti-corruption policies, and anti-corruption audit develops new standards and strategies for combating corruption.

According to the vision of the authors of this article, both forensic diagnostics and anti-corruption audit are part of the corporate governance structure and are included in the company's risk management system, interacting with the security service, financial department, and independent auditors, and ensuring the company's accountability to shareholders and regulators.

The improvement of the audit control system is a critical factor for ensuring financial stability, corporate transparency, and preventing fraud. Considering the above, we propose a conceptual model of integrated auditing that combines forensic diagnostics, anti-corruption audit, and internal audit within the risk-oriented management system (Table 4).

This model is aimed at preventing financial violations, increasing investor confidence, and optimizing corporate governance. It is based on a comprehensive analysis of internal processes, ensures the integration of modern digital technologies, and allows for the avoidance of regulatory sanctions and reputational risks.

Table 4. Conceptual model of integrated auditing of the company.

Component of the model	Content and main elements
Information users	▪ Owners and shareholders of the company ▪ Company strategic risk-oriented management ▪ Financial services ▪ External auditors and regulators ▪ Counterparties, partners, investors
Tasks of the integrated audit	▪ Detection of fraud and corruption schemes ▪ Analysis of compliance with international standards (ISO 37001, COSO) ▪ Control of the effectiveness of internal policies ▪ Risk monitoring and threat forecasting
Audit objects	▪ Financial reporting and accounting ▪ Contracts, agreements, tender documentation ▪ Internal company policies ▪ Banking transactions and financial flows ▪ Anti-corruption control mechanisms
Stages of conducting the audit	▪ Preparation and planning: ▪ Risk assessment and internal control procedures ▪ Data collection and analysis: ▪ Verification of financial transactions, use of AI and Big Data ▪ Identification of violations: ▪ Fraud detection, drawing conclusions ▪ Strategic analysis of financial and non-financial performance indicators of the enterprise ▪ Final reporting: ▪ Providing recommendations, implementing measures to increase transparency
Expected results from the implementation of the model	▪ Reduction of financial violations ▪ Decrease in audit and anti-corruption control costs ▪ Increase in the effectiveness of risk management ▪ Ensuring compliance with international standards ▪ Optimization of financial monitoring and automation of control processes

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The implementation of a conceptual model of integrated auditing based on the combination of forensic diagnostics, anti-corruption auditing, and internal auditing within a risk-oriented management system, in our opinion, will enable a significant increase in management efficiency and provide a comprehensive approach to risk management. The main advantages of the model:

1. Reduction in the level of financial violations: thanks to the use of automated transaction analysis, forensic diagnostics, and compliance, companies will be able to detect fraudulent schemes more quickly and minimize costs associated with financial abuses.
2. Reduction of audit and anti-corruption control costs: the use of Big Data and artificial intelligence in the analysis of financial data and strategic analysis significantly reduces costs for external audits and allows companies to automate internal control processes.
3. Enhancement of risk management efficiency: the introduction of dynamic risk assessment systems (KRI) helps forecast potential threats and respond in a timely manner to risks related to money laundering, conflicts of interest, and financial fraud.
4. Guaranteed compliance with international standards: the implementation of ISO 37001 (Anti-Corruption Management), COSO, and IFAC ensures that companies meet international requirements, allowing them to avoid fines, regulatory sanctions, and reputational losses.
5. Optimization of financial monitoring and automation of control processes: the use of digital tools and AI solutions enables companies to adapt more quickly to changes in the business environment, reducing the risks of uncontrolled financial losses.

The effectiveness of the model is justified by the following factors:

- *Comprehensive approach:* the combination of forensic diagnostics, anti-corruption auditing, internal control, and risk management creates a multi-level protection for the company against fraud and corruption.
- *Process automation:* instead of traditional manual analysis, the model involves the use of AI, Machine Learning, and automated monitoring systems. This reduces the risk of human errors and increases the accuracy of risk assessment.
- *Compatibility with international standards:* the use of ISO 37001, COSO, and corporate governance principles allows companies to strengthen the trust of investors, regulators, and business partners.
- *Reduction of financial losses:* fraud prevention and minimizing corruption risks allow companies to reduce indirect financial losses related to sanctions, legal costs, and reputational risks.

The proposed model is an effective solution for companies seeking to enhance financial security and management transparency. The integration of automated audit technologies allows for the minimization of the human factor and significantly improves the accuracy of risk detection. The implementation of such a system increases the company's competitiveness, helps attract international investors, and avoids regulatory issues.

DISCUSSION

The conducted research is dedicated to the development of scientific and methodological foundations for the integration of forensic diagnostics, anti-corruption, and internal audit into the corporate governance system of the company to enhance its effectiveness in combating financial fraud. The conclusions and results obtained during the research correlate with the opinion of scholars Laupe S., Abdullah M. I., Kahar A., who in their study indicate that the effectiveness of detecting offenses increases with the use of big data technologies (Laupe et al., 2022).

A similar position is held by Marques R.P., Santos C., Inácio H. (Laupe et al., 2022), who examined the impact of technological development on audit practices with the resource of increasing artificial intelligence and proved that the implementation of artificial intelligence in internal audit processes allows for the detection of hidden corruption schemes by analyzing financial data in real-time (Marques et al., 2019). Therefore, the model we propose involves the use of Big Data and artificial intelligence in financial data analysis, which should reduce the costs of external audit and allow companies to automate internal control processes. At the same time, unlike the work of the mentioned authors Laupe S., Abdullah M. I., Kahar A., etc. (Laupe et al., 2022), who consider forensic accounting expertise as the tool for detecting fraud in public institutions, our model is based on the application of the opportunities of anti-corruption audit – a modern but not sufficiently implemented tool for combating corruption in domestic practice.

We agree with the thesis of Mvunabandi J.D. and Nomlala B. (Mvunabandi & Nomlala, 2022) that only a comprehensive analysis of internal and external factors affecting the company's activities allows for the timely detection of corruption risks. The assessment and minimization of risks are the basis of the risk management system of any enterprise; moreover, in our research, we see forensic diagnostics, anti-corruption, and internal audit as its essential tools. In fact, forensic diagnostics, anti-corruption, and internal audit can be viewed both as functions and as elements, as well as tools of the risk management system.

Positively evaluating the scientific results of researchers such as Skoryk M.O., Petrov V.V. (Skoryk & Petrov, 2022), and Ryabchuk O.H., Tverdun S.O. (Ryabchuk & Tverdun, 2021), who studied the theoretical, organizational, and methodological aspects of forensics in the activities of enterprises, it is worth adding that the effectiveness of official financial investigations will be higher if they are combined with anti-corruption and internal audit tools within the company's risk management system and if such control measures are conducted on a systematic basis.

CONCLUSIONS

According to the recognition by both global donor organizations and national institutions, corruption is a key problem of the domestic economy and requires serious anti-corruption reforms. Thus, according to Transparency International-2024, in the annual anti-corruption ranking, Ukraine dropped from 104th to 105th place. The weakening of Ukraine's anti-corruption positions indicates a formal approach to the implementation of declared reforms and insufficient effectiveness of measures to combat corruption. Despite a relatively lower level of corruption in the EU, according to "Eurobarometer," 68% of Europeans also recognized corruption as a widespread phenomenon. No less harmful to the economy is fraud, which, depending on the purpose and method of commission, can also have a corrupt component. Research on the nature and frequency of fraud based on ACFE reports identified three most common types of fraud: the first - illegal appropriation of assets; the second - financial reporting fraud; the third - actual corruption (bribery, conflict of interest, and extortion). According to a study by the international auditing company "PWC" and the Association of Certified Fraud Examiners, conducted in 2022, it was established that 5% of their income was lost by companies due to fraud, amounting to USD 4,7 trillion; 85% of fraudulent officials demonstrated actions indicating fraud but were detected in time; 50% of all fraudulent actions occurred in four structural units (15% - operational management; 12% - accounting; 11% - senior management; 11% - sales department); 50% of all violations with signs of fraud were the result of the absence of an internal control system or abuses of existing control measures (20%). Such figures indicate the necessity of implementing effective control mechanisms. An analysis of official statistics regarding judicial practice in Ukraine also confirmed a serious problem: the number of cases related to corruption crimes has significantly increased. The analysis of statistical data for 2016-2023 regarding the accounting of corrupt criminal offenses indicated that the highest number of recorded corrupt criminal offenses was registered in 2017-2021 (8857 and 8689 cases, respectively). An analysis of data on the judicial consideration of corruption criminal proceedings in Ukraine during 2016-2023 confirmed a significant difference between the number of reviewed criminal proceedings and the number of sentences issued, averaging 67%. The situation is conditioned by the fact that among the reviewed cases, there were: closure of proceedings; cases returned to the prosecutor; refusals to approve agreements and returns to the prosecutor for further pre-trial investigation, and referrals for determining jurisdiction. The highest quantitative measure of punishment for corrupt criminal offenses consisted of fines and arrests of those who committed the offense. An analysis of the categories of activities of convicted persons in criminal proceedings for corruption violations in Ukraine from 2018-2023 showed that most offenses were committed by able-bodied persons who were neither working nor studying, almost 45%; workers – 11,7%, other officials - 11%, and public officials – 9,6%. The most common type of corruption crime, both by the number of cases considered and by the number of sentences delivered, is "offering, promising, or providing improper benefits to an official." The number of reviewed court proceedings for this type of corruption crime changed from 157 cases in 2016 to 1504 cases in 2023 (+858%). The number of court sentences issued under this article changed from 113 cases in 2016 to 1430 cases in 2023 (+1165%). This trend is negative and very significant. For comparison, the number of reviewed proceedings for the article "accepting a proposal, promise, or receipt of improper benefits by an official" was from 576 cases in 2016 to 400 cases in 2023, thus decreasing by 31%. At the same time, the number of sentences issued for this article was 366 cases in 2016 and 200 cases in 2023, thus reducing by 45%. The analyzed data allowed concluding that the initiator of the corrupt offense is more often the citizen or legal entity that offers a bribe to an official to solve some issue. This confirms the deeply rooted problem of corruption culture, which requires not only criminal liability but also the implementation of systemic anti-corruption measures at the level of companies, state institutions, and civil society. Such a situation also indicates the necessity of forming a societal intolerance toward corrupt crimes. At the same time, owners and top managers of companies must be aware of the urgent need to develop and implement an internal anti-corruption policy, conduct anti-corruption audits, internal audits, and forensic diagnostics to ensure effective management and economic security.

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Research of the essence, role, and significance of anti-corruption audit, internal audit, and forensic diagnostics has allowed a number of conclusions to be drawn regarding the substantive content of these terms and the potential for their synergy. It has been established that forensic diagnostic involves the development and implementation of a complex of audit, analytical, and other related procedures based on a risk-oriented approach aimed at identifying areas of the company's activities that are most vulnerable to fraud and corruption risks by officials. Analysis of the most common fraud detection methods globally for 2024, according to ACFE, confirmed that 43% of fraud cases were uncovered through anonymous reports. Therefore, implementing effective processes for obtaining and evaluating anonymous reports was identified as a mandatory element of conducting forensic diagnostics. At the same time, measures to prevent corruption should be implemented by companies: the introduction of an anti-corruption policy and conducting anti-corruption audits, even when the legislation does not explicitly require this. After all, currently, anti-corruption legislation only requires the development of anti-corruption programs for state-owned enterprises and institutions. During the research, it was established that the anti-corruption audit is a professional activity aimed at verifying compliance with the requirements of regulatory legal acts that govern the fight against corruption, ethical principles, as well as taking preventive measures to assess and minimize corruption risks. We believe that combining the capabilities of anti-corruption audit with forensic diagnostics will provide a beneficial synergistic effect of the interaction of these tools in combating violations. The main tasks of the anti-corruption audit were identified during the research, including: identifying corruption risks and conflicts of interest in the company's activities; analysing the company's compliance with international standards (ISO 37001 – Anti-Corruption Management, COSO – Control of Financial Reporting); verifying compliance with anti-corruption legislation; analysing contracts and financial transactions for corruption scheme risks; evaluating corporate policy and internal control mechanisms; conducting training and developing an anti-corruption program for staff; developing recommendations to prevent corruption in the corporate environment, etc. It has been established that a number of problems hinder the effective implementation of anti-corruption audit in Ukraine: lack of coordinated public-private partnership on issues related to conducting anti-corruption audits; insufficient qualifications of auditors in this area (domestic educational programs do not provide for such training); absence of an effective mechanism for implementing recommendations and decisions based on the results of anti-corruption audits, etc. To overcome these challenges, it is necessary to create standards for conducting anti-corruption audits, expand international cooperation, and increase transparency in the activities of public and commercial structures. The anti-corruption audit is an important tool in the fight against corruption, but requires the improvement of methodology and the implementation of uniform standards. Systemic integration of anti-corruption audit, forensic diagnostics, and internal audit can significantly reduce the level of corruption risks in companies. Internal audit should also be an integral part of the corporate governance system aimed at ensuring the effective functioning of all business processes of the company. Its role lies in the independent evaluation of the organization's activities, assessing risks, and providing recommendations for improving internal control and management. The internal audit department should report to the company's audit committee or directly to the supervisory board. During the research, the main tasks and functions of internal audit in company management were also highlighted.

We propose to consider internal audit in ensuring comprehensive anti-corruption control in interaction with: forensic diagnostics (internal audit detects suspicious transactions, while forensic diagnostics conducts a thorough analysis at the level of digital evidence); anti-corruption audit (internal audit assesses the implementation of anti-corruption policies, while anti-corruption audit develops new standards and strategies for fighting corruption). It has been concluded that both forensic diagnostics and anti-corruption audit within the structure of corporate governance should be integrated into the company's risk management system, interact with the security service, financial department, and independent auditors, and ensure accountability to shareholders and regulators. To ensure financial stability, corporate transparency, and fraud prevention, a conceptual model of integrated audit has been proposed, which combines forensic diagnostics, anti-corruption audit, and internal audit in a risk-oriented management system. The model is aimed at preventing financial violations, increasing investor confidence, and optimizing corporate governance. It is based on a comprehensive analysis of internal processes, ensures the integration of modern digital technologies, and allows avoidance of regulatory sanctions and reputational risks. The main advantages of the model include: reduction of financial violations due to the use of automated transaction analysis, forensic diagnostics, and compliance; reduction of audit and anti-corruption control costs through the use of Big Data and artificial intelligence in financial data analysis; increased risk management efficiency through the introduction of dynamic risk assessment systems (KRI), which will help predict potential threats and respond timely to fraud risks; compliance with international standards, as the implementation of ISO 37001 (anti-corruption management), COSO, and IFAC guarantees that companies meet international requirements, allowing them to avoid fines, regulatory sanctions, and reputational losses; optimization of financial monitoring and automation of control processes through the use of digital tools and AI solutions, enabling companies to adapt more quickly to changes in the business environment, reducing the risks of uncontrolled financial losses. Thus, the effectiveness of the model will be ensured by: a comprehensive approach (the combination of forensic diagnostics, anti-corruption audit, internal control, and risk management will create multi-level

protection for the company against fraud and corruption); automation of processes (instead of traditional manual analysis, the model prescribes the use of AI, Machine Learning, and automated monitoring systems; compatibility with international standards (the use of ISO 37001, COSO, and corporate governance principles will allow companies to strengthen trust among investors, regulators, and business partners); reduction of financial losses (fraud prevention and minimization of corruption risks will allow companies to reduce indirect financial losses related to sanctions, legal costs, and reputational risks). The combination of the capabilities of forensic diagnostics, anti-corruption audit, and internal audit in a risk-oriented management system will achieve an increase in management efficiency and provide a comprehensive approach to risk management.

ADDITIONAL INFORMATION

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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ФОРЕНЗІК-ДІАГНОСТИКА, АНТИКОРУПЦІЙНИЙ І ВНУТРІШНІЙ АУДИТ У ЗАБЕЗПЕЧЕННІ ЕФЕКТИВНОГО УПРАВЛІННЯ КОМПАНІЄЮ В УМОВАХ ВІДКРИТОЇ ЕКОНОМІКИ

Метою дослідження є розвиток науково-методичних засад форензік-діагностики, антикорупційного та внутрішнього аудиту в забезпеченні ефективного менеджменту компанії, що допоможе бізнесові мінімізувати ризики шахрайських дій. Проблема корупції потребує не лише кримінальної відповідальності, а й упровадження системних антикорупційних заходів на рівні компаній, державних інституцій і громадянського суспільства. Дослідження сутності, ролі, значення антикорупційного аудиту, внутрішнього аудиту та форензік-діагностики дозволило зробити висновки щодо змістового наповнення цих термінів і потенціалу їх синергії. Установлено, що форензік-діагностика передбачає розробку та впровадження комплексу аудиторських, аналітичних та інших супутніх процедур на основі ризик-орієнтованого підходу й спрямована на виявлення ризиків шахрайства. Аналіз найпоширеніших методів виявлення шахрайства у світі за 2024 рік за даними ACFE засвідчив, що 43% випадків шахрайства було розкрито анонімними повідомленнями, тому оцінка анонімних повідомлень була визначена обов'язковим елементом при проведенні форензік-діагностики. Установлено, що антикорупційний аудит є професійною діяльністю, яка спрямована на перевірку дотримання суб'єктом антикорупційного законодавства, оцінювання й мінімізацію корупційних ризиків. Для забезпечення фінансової стабільності, корпоративної прозорості та запобігання шахрайству було запропоновано концептуальну модель інтегрованого аудиту, яка поєднує форензік-діагностику, антикорупційний аудит, внутрішній аудит у системі ризик-орієнтованого менеджменту. Модель базується на комплексному аналізі внутрішніх процесів, забезпечує інтеграцію сучасних цифрових технологій і дозволяє уникати регуляторних санкцій і репутаційних ризиків. Поєднання можливостей форензік-діагностики, антикорупційного аудиту, внутрішнього аудиту в системі ризик-орієнтованого менеджменту дозволить досягти підвищення ефективності менеджменту та забезпечити комплексний підхід до управління ризиками.

Ключові слова: корупція та шахрайство, форезік-діагностика, аудит, внутрішній аудит, антикорупційний аудит, внутрішній фінансовий контроль, аналіз та контроль ризиків, стратегічний аналіз, стратегічний ризик-менеджмент, діяльність підприємства

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