

COUNTERING CORRUPTION IN THE ACTIVITIES OF UKRAINE'S LAW ENFORCEMENT AUTHORITIES AS AN INSTRUMENT FOR PROTECTING THE ECONOMIC INTERESTS OF THE STATE

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Abstract. The *subject of the study* is the legal basis for combatting corruption within the activities of Ukraine's law enforcement agencies, and how this protects the state's economic interests. Corruption is examined not only as a breach of official discipline or anti-corruption legislation, but also as a factor that can directly impact public finances, state property, asset recovery, business activity and confidence in law enforcement institutions. This approach reveals the property-related, budgetary and institutional dimensions of corruption. The study's *methodology* is based on formal legal, systemic, structural-functional, comparative-analytical and economic-legal methods. These methods were applied to combine the analysis of legal rules with an assessment of the actual economic consequences of corruption risks in law enforcement. Particular attention is paid to powers relating to access to information, responses to economic criminal offences, the obtaining of evidence, the seizure of property, the recovery of assets, interactions with businesses, financial control and internal official discipline. A structural-logical approach is employed to demonstrate the relationship between official powers, opportunities for corruption, and economic consequences for the state. The *purpose of the article* is to demonstrate that combatting corruption within law enforcement activities should be considered a distinct approach to safeguarding the state's economic interests. To this end, the article discloses the content of corruption risks, defines their connection with budgetary, property-related and economic losses, characterises personnel and organisational factors, and proposes directions for improving anti-corruption mechanisms with regard to the economic outcome. The study concludes that the effectiveness of anti-corruption measures cannot be assessed based solely on the number of offences detected, internal investigations conducted, or liability measures taken. Rather, the decisive criterion should be the system's capacity to prevent budgetary losses, the unlawful disposal of state property, the concealment of assets, pressure on businesses, and the weakening of investment confidence. The necessity of risk-oriented internal control, the proper protection of whistleblowers, transparent personnel selection and economic indicators for assessing anti-corruption activity is substantiated. Therefore, anti-corruption mechanisms in the law enforcement sphere must perform a preventive economic function, as well as a punitive or disciplinary one, in order to preserve public resources and support state resilience.

Keywords: corruption, law enforcement sphere, law enforcement authorities, economic interests of the state, public finance, budgetary resources, conflict of interest, anti-corruption policy, state control, official powers.

JEL Classification: K14, K23, K42, H11, H57

1. Introduction

In the contemporary conditions of the functioning of the Ukrainian state, countering corruption in the activities of law enforcement authorities acquires significance not only as a means of ensuring legality, public order, and public trust in public authority

institutions, but also as an important instrument for safeguarding the economic interests of the state. Law enforcement authorities are granted a wide range of public powers relating to access to official and procedural information, decision-making in relevant proceedings, the application of coercive measures, conducting

Received on: June 07, 2026 **Accepted on:** August 20, 2026 **Published on:** September 11, 2026

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inspections and other investigative and procedural actions, documenting offences, obtaining evidence, establishing the origin of property, seizing assets and participating in procedures for returning them to the public sphere. Under such conditions, the unlawful use of their official positions by law enforcement officials may not only have negative legal consequences, but also have substantial economic consequences for the development of the state's European integration.

Manifestations of corruption in the activities of law enforcement authorities pose an increased public risk because they affect not only the rights of individuals or the outcome of specific proceedings, but also public finances, the preservation of state property, economic stability, investment confidence and the state's ability to manage its resources effectively. The purpose of a law enforcement authority is to ensure the protection of public order and property interests, combat criminal and other offences, and maintain an adequate level of public security. However, when corruption is present, these powers may be used contrary to their legal purpose, creating risks to the state's economic security.

Corruption in this sphere is not just an internal administrative issue or grounds for the disciplinary or criminal liability of a specific official. The danger lies in its capacity to affect the actual protection of public resources, the operating conditions of business entities, the effectiveness of asset recovery and the state's ability to restore violated property interests. For this reason, the risk of corruption in the activities of law enforcement authorities must be assessed not only in terms of official misconduct or criminal offences, but also in terms of their economic consequences for the state.

The issue under study is specific in that the law enforcement sphere is both an instrument for protecting the public interest and a vulnerable area of public administration, where official powers may be used contrary to their legal purpose. The powers granted to law enforcement officials are intended to ensure the detection of offences, protect the evidentiary basis, terminate unlawful activity, protect property, maintain legality and restore the state's violated interests. However, when private interests are involved, these same powers can be exploited to exert pressure on businesses, create informal advantages, conceal unlawful enrichment, maintain control over assets in the shadows, and evade property liability. This is the particular danger of corruption within law enforcement: it distorts the official function, turning it from a means of state protection into a way of obtaining personal gain.

The economic and legal significance of this problem is evident in the fact that corruption within law enforcement agencies undermines control over the movement of budgetary funds, hinders the protection

of state property, establishes unequal conditions for those engaged in economic activities, and diminishes the effectiveness of asset recovery mechanisms. The consequences extend beyond merely violating Ukraine's anti-corruption legislation. Even more significant is the fact that the unlawful use of the public status of a law enforcement authority can result in the loss of public resources, the distortion of competition, the obstruction of legitimate entrepreneurial activity, complications in the return of property and the preservation of unlawful control over assets that should be used for the benefit of the state and society.

In these circumstances, it is particularly important to clarify how the effectiveness of anti-corruption mechanisms in the activities of law enforcement authorities is assessed. Their effectiveness cannot be determined by the number of offences detected, reports drawn up, internal investigations conducted or legal liability measures applied alone. This approach primarily documents violations that have already occurred and does not necessarily establish the circumstances in which the official powers of a law enforcement authority pose a corruption risk. This has fundamental significance for law enforcement activity, since the decisions and actions (or inaction) of officials may affect the investigation of criminal offences, the obtaining of evidence, the legal regime of property, the return of assets, and the conditions for carrying out economic activity.

The fight against corruption within law enforcement should not only focus on holding guilty parties accountable, but also on eliminating the conditions under which official powers can be exploited for personal gain. This primarily concerns decisions relating to the investigation of criminal offences, the obtaining of evidence, the seizure and return of assets, the protection of state property and the influence exerted over business entities. Such powers require enhanced control precisely because their unlawful use can directly cause economic harm to the state.

Consequently, the fight against corruption within Ukraine's law enforcement agencies should be regarded as a distinct area of work aimed at safeguarding the state's economic interests. Its significance lies not only in identifying and bringing to justice those responsible for corruption offences, but also in ensuring the proper functioning of those law enforcement agencies upon which the preservation of public resources, the protection of state property, the recovery of assets, the stability of economic circulation and trust in law enforcement institutions depend. This approach enables anti-corruption policy to be combined with the state's economic security tasks, directing them not only towards the legal liability of officials, but also towards preventing losses arising from the unlawful use of a law enforcement authority's public status.

1. Research Methodology

1.1. Analysis of Scholarly Works on the Research Topic

Scholarly research on countering corruption in the activities of Ukraine's law enforcement authorities is an interdisciplinary field, drawing on administrative law, criminology, public administration theory, public service law and financial law. This interdisciplinary nature is due to the fact that corruption in law enforcement activities is not confined to violations of official discipline or non-compliance with Ukraine's anti-corruption legislation. It impacts the exercise of public powers, the level of trust in institutions that apply the law, the protection of citizens' rights, the stability of the economic environment and the state's ability to safeguard its property and financial interests.

In the scholarly literature, considerable attention is paid to the organisational, legal, and criminological aspects of corruption in the activities of law enforcement authorities. The causes of corrupt manifestations in the activities of law enforcement authorities, their latency, official deformation, organisational preconditions, specific features of liability, and preventive measures have been studied by O. Ya. Bereza, O. S. Bondarenko, A. V. Hrybova, O. H. Kalman, I. D. Pastukh, Yu. O. Prykhodko, O. H. Rieznik, V. M. Soloviov, V. V. Stasiuk, T. M. Suprun, O. V. Tkachenko, V. V. Topchii, and other scholars. In the relevant literature, corruption is regarded as a detrimental socio-legal phenomenon that undermines the capacity of law enforcement institutions to effectively fulfil their public functions and to guarantee the regime of legality.

A separate strand of scholarly research consists of works that focus on staffing, professional selection, official integrity, corporate culture, and internal control in law enforcement authorities. The efficacy of anti-corruption measures is contingent not solely on the content of legislative prescriptions, but also on the calibre of personnel selection, the prevailing managerial culture, the efficacy of integrity checks, and the management's capacity to prevent both official dependence and informal ties within the collective. Problems of staffing in criminal justice and other law enforcement authorities are linked to the need for proper professional selection, unification of requirements for specialists, and minimisation of risks of the manager's personal interest when admitting a person to service (Husarov, 2024).

The scholarly discourse places significant emphasis on the notion of corporate integrity as a constituent element of staffing management within the National Police of Ukraine. This approach enables the consideration of integrity not only as an individual moral characteristic of an employee, but also as an organisational standard of official conduct aimed at the

prevention of corruption, nepotism, favouritism, and the use of official position in private interests (Shopina, 2023). In a broader ethical and legal context, the professional integrity of a lawyer is associated with the prioritisation of the public interest, professional ethics, competence, and the maintenance of trust in the legal profession (Voloshyna, 2022).

Studies of the causes of corruption in law enforcement authorities occupy an important place. These studies highlight the closed nature of the law enforcement system, discretionary powers, professional deformation, changes in moral and value orientations, and organisational and managerial factors as key contributors to corrupt behaviour (Plekan, 2021). It is imperative to acknowledge that corruption risk in the activities of law enforcement authorities does not exclusively stem from the personal interests of an official. The factors that may shape such behaviour include shortcomings in the organisation of service, official dependence, weakness of internal control, the formal nature of disciplinary response, and the absence of a real verification of personnel integrity.

A separate section of academic literature is devoted to the economic and financial law aspects of corruption. These studies consider corruption to be a factor that affects public finance, budgetary resources, state property management, investment confidence, the competitive environment and the efficient use of assets. It is particularly emphasised that corruption threatens the economic security of the state because it undermines financial stability, reduces the effectiveness of public administration, hinders the proper use of state resources and has a negative impact on economic processes (Parfentii, 2022; Khavanov, 2024). This approach is particularly significant for analysing the activities of law enforcement authorities, since the unlawful use of their powers may affect the investigation of criminal offences, the obtaining of evidence, the seizure and return of assets, the protection of state property and the conditions for entrepreneurial activity.

Contemporary foreign studies also confirm the need to consider countering corruption as a complex institutional task, rather than merely the formal application of prohibitions and sanctions. In particular, A. Paranata's systematic review highlights the importance of institutional reforms, enhancing the capabilities of public authorities, encouraging public participation and improving interagency coordination to ensure the effectiveness of anti-corruption policies (Paranata, 2025). T. Labik Amanquandor (2024) highlights the limitations of universal international anti-corruption strategies that fail to consider the local legal and social context in which institutions operate. Meanwhile, the bibliometric study by N. Alfrević, I. Pavić, D. Piplica and D. Rendulić (2024) shows that economic growth, institutional quality, development

and trust in public authority are still among the most important themes in global anti-corruption literature.

At the same time, an analysis of scholarly literature shows that, in much of the research, corruption in the activities of law enforcement authorities is examined primarily in terms of criminological characteristics, legal liability, organisational causes, and the moral and ethical deformations of official conduct. While this approach is necessary, it does not fully disclose the economic and legal aspects of the problem. The question of how corruption in law enforcement authorities affects budgetary resources, state property, asset recovery, business conditions, investment confidence and the state's general capacity to protect its own economic interests remains insufficiently studied.

Thus, while the existing scholarly developments provide an important theoretical basis for studying corruption in the activities of law enforcement authorities, they require further development in line with the economic-legal approach. This approach enables the corrupt conduct of a law enforcement official to be considered not only as a violation of Ukraine's anti-corruption legislation or official discipline, but also as a factor capable of causing specific economic consequences for the state. Therefore, in order to counter corruption within law enforcement activities, it is necessary to examine them not only as a means of ensuring legality, but also as a means of protecting the state's economic interests.

1.2. Methodological Features of the Research

The methodological features of studying the ways in which Ukraine's law enforcement authorities counter corruption in order to protect the state's economic interests are determined by the intersectoral nature of the chosen issue. This involves combining administrative, financial and economic legal approaches, since manifestations of corruption in the activities of law enforcement authorities affect not only the state of legality or official discipline, but also public finance, state property, assets, the economic environment and investment confidence. For this reason, the research must not be limited to a formal analysis of legal norms establishing prohibitions, restrictions or liability. It is also necessary to clarify how the relevant legal mechanisms can prevent economic losses to the state.

The research is based on a systemic approach, which enables one to consider the fight against corruption within the activities of law enforcement authorities as part of a broader mechanism for protecting the state's economic interests. This approach analyses the law enforcement sphere not only as an institutional space for the exercise of public powers, but also as a potentially vulnerable area of public administration. Here, official decisions, actions or inactions by law enforcement officials may affect budgetary resources, the state's

property rights, the return of assets and the operating conditions of business entities.

The formal legal method was employed to analyse the provisions of Ukraine's anti-corruption legislation, the strategic documents of its anti-corruption policy and the acts that regulate financial control, declarations, the settlement of conflicts of interest, the protection of whistleblowers, official discipline and the ethical standards of conduct for officials. This approach enabled the identification of legal instruments already enshrined in Ukrainian legislation and highlighted aspects insufficiently connected with the assessment of the economic consequences of corruption risks.

This article uses the economic-legal method to assess corruption in the activities of law enforcement authorities. This method considers corruption not only as a violation of the legal regime of official activity, but also as a factor that can cause budgetary losses, the unlawful alienation of state property, the concealment of assets, a reduction in the efficiency of returning resources to the public sphere and the deterioration of conditions for economic activity. This methodological approach considers anti-corruption mechanisms not in isolation, but in terms of their ability to deliver a tangible economic outcome for the state.

The functional method was used to clarify how the powers of law enforcement officials may become vulnerable to corruption. Particular focus was given to official functions connected with access to information, obtaining evidence, responding to economic offences, initiating property seizures, interacting with businesses, carrying out disciplinary control and participating in asset recovery. This approach revealed that corruption risk arises not only when an unlawful decision is made, but also when the proper performance of an official duty becomes dependent on a private interest.

The structural-logical method was employed to establish a coherent link between law enforcement, corruption opportunities and economic consequences. This methodological approach enables a transition from a general description of corruption to the analysis of specific situations in which official power can result in budgetary, property-related or economic losses for the state. The research presents this connection through the following model: the powers of a law enforcement official, a corruption opportunity, and an economic consequence for the state.

A comparative-analytical approach was employed to correlate anti-corruption procedures enshrined in legislation with the actual requirements for protecting the state's economic interests. This revealed that financial control, declarations, internal investigations, ethical rules and the institution of whistleblowers are necessary but insufficient for effectively countering corruption. The effectiveness of these measures must be assessed not only by the formal performance of a procedure, but also by their ability to prevent the loss

of public resources, the concealment of property, and the unlawful influence on the economic environment.

The method of generalisation was employed to draw conclusions about the necessity of economising anti-corruption mechanisms within the remit of law enforcement agencies. In this context, 'economisation' should not be understood as replacing legal analysis with economic analysis, but rather as supplementing the legal assessment of corruption risk with an analysis of its potential budgetary, property, asset, business and investment confidence impacts. This approach avoids a formal understanding of anti-corruption measures as a set of procedures, instead considering them as a practical instrument for safeguarding the state's economic interests.

2. Theoretical and Legal Foundations of Countering Corruption in the Activities of Ukraine's Law Enforcement Authorities

2.1. The Concept and Features of Corruption in the Activities of Law Enforcement Authorities as a Threat to the Economic Interests of the State

Corruption within law enforcement is one of the most complex manifestations of the distortion of public power because it does not arise in an abstract administrative environment, but within a system of authorities that the state has assigned the duty of ensuring legality, public order, the protection of citizens' rights and property, and responding to offences. It is evident that the danger posed by this issue extends beyond the potential for a particular official to violate Ukraine's anti-corruption legislation. In the activities of law enforcement authorities, corrupt conduct has the potential to influence the content of public decisions, impact the investigation of criminal offences, distort the assessment of obtained evidence, complicate the return of assets, and create conditions under which the economic interests of the state remain without proper legal protection.

In scholarly literature, corruption is viewed as a phenomenon with both legal and social aspects. S. M. Alforov emphasises its complex nature, highlighting the fact that manifestations of corruption can permeate various spheres of social life and gradually become normalised in public perception (Alforov, *Administrative and Legal Activity on Countering Corruption in Internal Affairs Bodies*, 2011). This position is of great significance for the analysis of law enforcement, since where corruption begins to be perceived as an acceptable means of resolving official matters, the very concept of the rule of law is undermined. This concerns not only the moral degradation of individual law enforcement officials, but also the loss of the institution's ability to fulfil its social purpose.

S. Rohulskyi reveals the personal aspect of corruption, connecting it to the unlawful use of one's status when performing state functions to obtain material or non-material benefits (Rohulskyi, *Administrative and Legal Measures to Combat Corruption in Ukraine*, 2005). This approach enables the specificity of corruption in the activities of law enforcement authorities to be determined more precisely. Officials use their official position not merely as a formal feature of the post, but as a special public-power resource that can influence access to information, the legal qualification of offences, the intensity of the state's response, the application of coercion, the obtaining of evidence, the seizure of property or the return of assets. Therefore, corruption in this sphere poses an increased economic and legal risk.

Thus, corruption within law enforcement activities should be understood as the unlawful use of official powers or positions for the purpose of obtaining an unlawful benefit, satisfying a private interest, or securing advantages for other persons, where such conduct affects or may affect the implementation of public interests, the protection of state property, the movement of budgetary funds, the conditions of economic activity, or the return of assets to the public sphere. This understanding enables the coverage not only of the direct receipt of an unlawful benefit, but also of those forms of official conduct that may outwardly appear as a procedural error, delay, or formal response, but in fact result in a change to the legal and property-related outcome of the relevant proceeding.

This is precisely what distinguishes corruption in the activities of law enforcement authorities from many other corrupt manifestations in public administration. Within the context of administrative proceedings, the adoption of corrupt decisions frequently impedes access to essential services, authorisation of permits, the allocation of resources, and the conferment of administrative benefits. In the activities of law enforcement authorities, it may have implications for the state's ability to establish an offence, prove guilt, preserve the evidentiary basis, ensure compensation for damage, or return property. Therefore, the public danger of corruption here is clearly economic and legal, as it manifests not only as the direct receipt of an unlawful benefit, but also as the state losing the opportunity to realise its property rights.

M. Ivanets links the negative consequences of corruption within law enforcement bodies to organisational problems within the law enforcement system itself, and to its influence on the public sphere as a whole. The author notes that such manifestations undermine authority, disrupt institutional links and generate public distrust (Ivanets, *Corruption as a Negative Factor in the Activities of Law Enforcement Bodies*, 2018). In terms of protecting the state's economic interests, this position takes on added significance. Trust in law enforcement institutions

directly affects the predictability of the economic environment. When the application of law is perceived as dependent on private arrangements, official influence or informal relations, entrepreneurial activity begins to consider not only legal, but also extra-legal, risks. This has an impact on investment decisions, a business's willingness to interact openly with the state, and the overall stability of economic circulation.

One of the defining features of corruption within law enforcement agencies is its ability to undermine the principle of inevitable accountability. The academic literature notes that corrupt law enforcement officers may help those who have committed offences to evade accountability, thereby fostering a perception within society that impunity is possible (Soloviov, Bereza, Current State and Specific Features of Corrupt Manifestations in the Law Enforcement Bodies of Ukraine, 2012). In terms of protecting the state's economic interests, this means that a person who has unlawfully obtained property, misappropriated budgetary funds or helped to conceal assets can preserve the outcome of their illegal actions by corruptly influencing the law enforcement mechanism. In such a case, the state not only loses the possibility of holding the guilty person liable, but also loses property, budgetary revenues, control over assets and the ability to restore the violated economic balance. In other words, corruption within law enforcement is capable of turning legal impunity into economic gain.

An important feature of corruption within law enforcement agencies is its covert nature. Such instances are difficult to detect, not only because those involved are reluctant to report illegal benefits, but also due to the specific nature of the professional environment itself. Law enforcement officers possess knowledge of the procedures for recording criminal offences, calculating procedural time limits, adhering to standards of evidence, conducting relevant operational and investigative measures, investigative (search) and covert investigative (search) operations or other procedural actions, as well as handling official correspondence. When official duties are performed honestly, this knowledge ensures the effective application of the law. However, in the event of corruption, it can be used to conceal illegal activity, make it more difficult to verify official decisions, and create the appearance of legality. It is particularly challenging to prove unlawful benefits that are non-material or expressed through advantages, services, or other less obvious forms (Bondarenko, Corruption in Law Enforcement Bodies: Causes and a System of Countermeasures, 2023).

Recent foreign studies of insider fraud and official abuse in the police are also illustrative for the analysis of corruption risks in law enforcement structures. R. Kassem's examination of insider fraud in UK policing shows that corruption and the unlawful appropriation of resources can manifest as the sale of confidential

information, the use of official access for private gain, conflicts of interest and reactive rather than preventive detection of such violations (Kassem, 2024). In the Ukrainian context, this confirms the need to combine disciplinary control, financial monitoring and risk assessment relating to law enforcement officials' access to information, evidence, property and procedural decisions.

The presence of corruption in the activities of law enforcement authorities has not only criminological implications, but also economic and legal ones. Hidden corruption can cause the real mechanism of losing assets, budgetary funds or control over property to be overlooked by the state. If an official decision appears to comply with established procedures but is actually adopted under the influence of private interests, the resulting economic damage may not receive proper legal assessment. In such cases, the violation is not so much manifested by open unlawful action, but rather by improper preparation of materials, loss of important documents, untimely conduct of investigative and other procedural actions, or creation of conditions for courts to recognise the obtained evidence as failing to meet the criteria of admissibility, relevance and reliability. For the state, this means there is a risk of being unable to return assets, recover losses or prove the unlawful appropriation of resources.

The corporate closedness of the official environment is closely connected with latency. O. S. Bondarenko substantiates that mutual cover-up is one of the factors contributing to the latency of corruption offences in law enforcement bodies. This manifests itself in informal mutual support among employees of one body, concealment of corrupt acts or the creation of conditions for avoiding liability (Bondarenko, Corruption in Law Enforcement Bodies: Causes and a System of Countermeasures, 2023). This characteristic should be considered not only as a criminological feature of a closed professional group, but also as an economic and legal issue. If internal official solidarity prevents corrupt influences from being detected in proceedings, property or assets, or in the activity of business entities, the state loses the ability to prevent budgetary and property-related losses from being identified in time. In such circumstances, anti-corruption and other procedures become merely formal, while significant economic risks remain undetected until actual damage occurs.

Consequently, the managerial level of a law enforcement authority merits discrete consideration, as the character of internal official discipline, the reality of control over subordinates' actions, and the timeliness of responses to corruption risks are contingent to a considerable extent on the manager. According to the extant academic literature, the role of the manager is to organise activity, define tasks, support initiatives, set priorities, and establish an appropriate psychological

climate within the collective (Stasiuk, *Psychology of Troop Management*, 2014). In the context of this research, this provision has economic and legal significance, since managerial inaction, formal control, or tolerance of informal practices in the activities of law enforcement authorities may create conditions under which the official decisions of subordinates affect budgetary funds, state property, assets, or the activity of business entities.

It is precisely at the managerial level that the anti-corruption resilience and internal vulnerability of an authority may be established. If a manager merely confirms in writing that there have been no violations, fails to respond to signs of a conflict of interest or the disproportionate property status of an employee, or gives a selective official response, internal control loses its real purpose. In such a case, the risk of corruption is not eliminated, but becomes embedded in the daily organisation of the work of a law enforcement authority. For the state, this poses a risk of official powers being used to influence property, assets, economic processes or the return of resources to the public sphere, rather than to protect the public interest.

In this regard, the moral and psychological climate within a law enforcement agency cannot be regarded as a marginal factor. The existence of official dependence, the manager's fear, or coercion to participate in informal schemes has the potential to engender conditions conducive to corrupt conduct, even in instances where the employee does not initiate such behaviour. In such circumstances, corruption in the activities of law enforcement authorities appears not only as a consequence of an official's personal interests, but also as a result of distorted managerial relations. In these relations, pressure, tacit consent or official dependence can transform the risk of corruption into an element of the internal organisation of a law enforcement authority's work.

Formal managerial control in this area is inadequate. If internal inspections are merely a formality to confirm the absence of violations, they do not reveal the real economic consequences of official decisions. Therefore, management in a law enforcement authority must assess whether the decisions, actions or inaction of subordinates pose a risk to budgetary funds, state property or the return of assets to the public sphere.

Thus, corruption within law enforcement is not only caused by an individual official's desire to obtain an unlawful benefit. Other sources may include organisational closedness, managerial dependence, formal control and an absence of real responsibility for official decisions with property-related or financial significance. Economic damage in law enforcement activity is not always manifested by the direct appropriation of funds or the open receipt of an unlawful benefit. It often arises through the improper performance of an official function, such as an untimely

response, the superficial documentation of criminal offences, the selective application of procedural time limits, the failure to conduct relevant investigative or other procedural actions, a merely formal approach to obtaining evidence, and the delay in seizing or returning assets. In such cases, corrupt influence may be invisible, but it is precisely this influence that changes the legal and property-related outcome of a situation.

Primarily, the issue pertains to budgetary funds. In the event that an official of a law enforcement authority deliberately weakens the response to a criminal offence connected with the use of public funds, the state is deprived of the possibility of establishing the amount of damage in a timely manner, ensuring the evidentiary basis, and initiating the procedure for compensation of the losses caused. In such cases, a corrupt official decision does not merely represent an isolated episode of unlawful conduct; rather, it functions as a mechanism for perpetuating economic damage, insofar as it enables the outcome of the unlawful utilisation of budgetary resources to be sustained.

The impact on state property and assets is no less significant. The untimely imposition of seizure, the improper documentation of property origin, the loss or damage of items or documents that may be significant in terms of evidence, or the lack of formal support for criminal proceedings may result in assets remaining under the factual control of individuals who have no legal right to possess them. For the state, this means not only the inability to provide proper procedural support for the return of property, but also the loss of a resource that could have been returned to the public sphere and used for social purposes.

The influence of corruption on the activities of law enforcement authorities is important in its own right. Selective responses to the actions of business entities, the informal resolution of issues, the creation of artificial obstacles for certain market participants and the shielding of others in practice distorts the conditions of competition. In such circumstances, law enforcement authorities lose their protective function and begin to informally regulate economic behaviour instead.

Such influence is particularly important under martial law and during post-war recovery because the state needs predictable law enforcement, a stable economic environment and investor confidence. Scholarly literature rightly emphasises that corruption prevention is not only connected with reducing the financial losses of state budgets and businesses, but also with improving a state's position in international rankings that influence investment attractiveness (Yatskiv, *Administrative and Legal Foundations of Countering Corruption in Ukraine*, 2011). If law enforcement authorities are used to exert private influence, the state's economic activity becomes more cautious, costly and closed off.

The situation in which an unlawful benefit is provided for the proper, timely and high-quality performance of

a law enforcement official's functional duties requires special attention. In such a case, the corrupt element is less obvious, but no less dangerous. An official action that must be carried out within the law and financed by public funds is effectively transformed into an informally paid service. This creates an additional economic burden for citizens and businesses, while for the state it means a reduction in the efficiency with which the law enforcement system is financed through the budget, because an official function paid for from public funds begins to be performed as an informal private service.

Therefore, financial control of the activities of law enforcement authorities should not be limited to the technical verification of declarations or the formal confirmation of correspondence between income and property status. The electronic declaration of property, income, expenditure and financial obligations is a significant instrument for detecting discrepancies between an official's declared income and their actual property status (Plakhotnyi, Pokaichuk, *Problematic Issues of Implementing Anti-Corruption Measures in the National Police*, 2020). However, in order to protect the state's economic interests, it is also important to establish any possible links between an employee's official position, behaviour relating to property, and decisions that could have affected budgetary funds, state property, assets, or the activities of business entities.

A similar approach should be adopted for resolving conflicts of interest. In law enforcement, an official's private interests may influence not only their own conduct, but also the outcome of public decisions relating to property, business or criminal investigations. If such an interest is not identified in time, an apparently lawful action may actually serve a private economic purpose. This poses the main danger to the economic interests of the state in the event of a conflict of interest.

A key safeguard in this system is the institution of whistleblowing. Not only does it enable the reporting of corruption offences, it also has the power to expose hidden decisions, arrangements or inaction that may cause property-related losses outside the confines of a closed official environment. The institution of whistleblowing is intended to overcome the culture of silence within law enforcement bodies and encourage the reporting of corrupt practices (Plakhotnyi, Pokaichuk, *Problematic Issues of Implementing Anti-Corruption Measures in the National Police*, 2020). Employees of law enforcement authorities are often the first to notice that criminal proceedings are delayed for no good reason, that the evidentiary basis is prepared superficially, that assets are not properly secured and that the official response becomes selective. Without real guarantees of protection, such information remains within the system.

Public control and publicity are also important for identifying economically significant corruption risks. While they do not replace internal and state control

mechanisms, they can strengthen them where the closed nature of the law enforcement system prevents problems from being detected in time. Publicity can draw attention to an official's disproportionate property status, informal ties with businesses, or selective responses or inaction in property-related criminal proceedings.

Based on the above, it can be concluded that corruption within law enforcement activities is systemic. It arises where public status is combined with professional secrecy, weak managerial control, inadequate personnel verification and the ability to influence decisions of economic significance. In such circumstances, law enforcement powers may be exploited for private economic gain rather than to protect the public interest.

For this reason, the success of efforts to counter corruption in this sphere should be assessed not only by the number of offences detected and investigated, but also by the state's ability to prevent budgetary losses, the loss of assets, the distortion of competition and the weakening of trust in the legal and economic order.

2.2. Corruption Risks in the Activities of Law Enforcement Authorities and Their Impact on the Economic Interests of the State

The corruption risks associated with the activities of law enforcement authorities should not be considered as random deviations in the behaviour of individual officials, but rather as potential points at which the public function may be distorted and official power used contrary to its legal purpose. While the previous subsection defined the concept and general features of corruption in law enforcement activities, further analysis requires a focus on how these risks affect the state's economic interests.

The specificity of such risks lies in the fact that they do not only arise at the moment of directly receiving an unlawful benefit. In law enforcement activities, the danger of corruption may be connected to the performance of official duties, the timeliness of responses, the completeness of documentation of criminal offences, the acquisition of evidence, the initiation of property-related measures, the use of official information or the adoption of relevant decisions in criminal proceedings. Therefore, the economic consequences of corruption are not always immediately obvious. It may only become apparent later, for example, through the inability to return assets, failure to receive budgetary funds, loss of the evidentiary basis or creation of unequal conditions for business entities.

In order to systematise such manifestations within this research, it is appropriate to use a model in which the risk of corruption is revealed through a consistent link between the official power of a law enforcement official, the potential for its misuse, and the economic consequences for the state.

Table 1

The Connection between Law Enforcement Powers, Corruption Risks, and Economic Consequences for the State

1. Powers of an official of a law enforcement authority: imposition or initiation of a fine for an offence	
1	2
Corruption opportunity	The selection of the minimum sanction amount or the refusal to respond properly in exchange for an unlawful benefit.
Conditional example of manifestation	An official records an offence for which the law provides for a significant fine, but applies the minimum sanction, or prepares the materials in such a way that the amount is reduced. Part of the funds are transferred unofficially.
Economic consequences for the state	The full amount of the fine does not go into the budget. The state loses a fiscal resource, while the offender effectively gains an economic advantage by reducing their liability through corruption.
2. Powers of an official of a law enforcement authority: conducting an inspection of a business entity	
Corruption opportunity	Using the inspection as a means of putting pressure on businesses or obtaining an unlawful benefit.
Conditional example of manifestation	In order to avoid an in-depth inspection, seizure of documents or blocking of activity, an entrepreneur agrees to provide an unlawful benefit.
Economic consequences for the state	The economic environment becomes unequal. While bona fide entities incur lawful costs, offenders buy the loyalty of officials to preserve their unlawful economic benefits.
3. Powers of an official of a law enforcement authority: Obtaining evidence in criminal proceedings concerning an economic offence	
Corruption opportunity	Incomplete, untimely, or intentionally incorrect preparation of evidence.
Conditional example of manifestation	Evidence concerning the misappropriation of budgetary funds is prepared with procedural defects, which can make it difficult to use or even render it impossible.
Economic consequences for the state	The state may lose the opportunity to prove damage has been caused, recover losses or return unlawfully obtained assets.
4. Powers of an official of a law enforcement authority: adoption of a decision in criminal proceedings	
Corruption opportunity	Delaying criminal proceedings in the interests of someone who has obtained an unlawful property benefit.
Conditional example of manifestation	Although criminal proceedings formally exist, the necessary investigative and other procedural actions are not carried out in time. During this time, assets are re-registered, withdrawn or hidden.
Economic consequences for the state	The return of property to the public sphere can become complicated or even impossible. The state loses control of its assets.
5. Powers of an official of a law enforcement authority: access to official information	
Corruption opportunity	Transferring information to interested parties to avoid liability or preserve assets.
Conditional example of manifestation	An official informs a person involved in the case about forthcoming investigative and other procedural actions, such as searches, seizures of property or the service of notices of suspicion.
Economic consequences for the state	Assets can be withdrawn, and evidence can be destroyed or concealed. This poses a direct risk of property-related losses to the state.
6. Powers of an official of a law enforcement authority: seizure of property or initiation of measures for its preservation	
Corruption opportunity	Failure to take measures to protect the owner's or related persons' property.
Conditional example of manifestation	Despite the risk of its alienation, an official delays the preparation of materials for the seizure of property.
Economic consequences for the state	The property leaves the state's control. In the future, returning it will require additional costs or will become factually impossible.
7. Powers of an official of a law enforcement authority: seizure of things and documents	
Corruption opportunity	The selective seizure or return of documents of evidentiary significance.
Conditional example of manifestation	Some of the documents that confirm the unlawful use of budgetary funds are not seized, or are returned to the interested person.
Economic consequences for the state	The evidentiary basis is weakened. The state loses the ability to substantiate the amount of damage and claim compensation.
8. Powers of an official of a law enforcement authority: response to reports of economic offences	
Corruption opportunity	The formal acceptance of a report without an official response.
Conditional example of manifestation	Although a report has been filed concerning the unlawful use of state property, no actual verification, investigative or other procedural actions have been carried out.
Economic consequences for the state	The violation continues, with the property or funds remaining outside of state control and the responsible persons preserving their economic benefits.
9. Powers of an official of a law enforcement authority: interaction with business within the scope of official powers	
Corruption opportunity	Creating informal conditions for 'resolving the issue'.
Conditional example of manifestation	An unofficial payment is offered to a business entity in exchange for non-prosecution or the cessation of pressure.
Economic consequences for the state	The entrepreneurial environment becomes unpredictable. Businesses include the cost of corruption in their activities, which distorts competition.

End of Table 1

1	2
10. Powers of an official of a law enforcement authority: disciplinary control within the authority	
Corruption opportunity	Hiding a colleague's violations or reducing their official consequences.
Conditional example of manifestation	Information about a corruption violation is either not transferred for proper verification, or it is presented as minor disciplinary misconduct.
Economic consequences for the state	Corrupt practices are preserved within the authority. The state does not eliminate the source of risk, which could result in repeated budgetary or property-related losses.
11. Powers of an official of a law enforcement authority: participation in asset recovery	
Corruption opportunity	Obstruction of the establishment of the location of assets or their legal connection with an offence.
Conditional example of manifestation	An official does not take action to identify assets associated with the unlawful enrichment or misappropriation of budgetary funds.
Economic consequences for the state	The assets remain under private factual control. This means the state loses the possibility of their return or subsequent use for the public good.
12. Powers of an official of a law enforcement authority: performance of functional duties within proceedings or official response	
Corruption opportunity	Demanding an unlawful benefit for the proper and timely performance of a mandatory official action, rather than for an unlawful decision.
Conditional example of manifestation	Although an official does not directly refuse to perform a duty, they may delay the process, treat the materials formally or perform the action superficially without unofficial payment.
Economic consequences for the state	The state loses the effectiveness of budgetary financing of the law enforcement system, while citizens and businesses incur additional unofficial costs for services that should already be provided by the public sector.

Table 1 shows that the risk of corruption in law enforcement activities arises not only from receiving an unlawful benefit. Rather, its source lies in the official powers that give a law enforcement official the ability to alter the legal or economic outcome of a given situation. Therefore, it is important to assess not only the behaviour of the official, but also its consequences for the budget, state property, assets, the economic environment and investment confidence.

Primarily, such risks manifest themselves in the sphere of budgetary resources. This not only concerns situations in which a certain amount of a fine or other sanction does not enter the budget as a result of corrupt conduct. More dangerous is the situation in which the unlawful use of an official position makes it impossible to determine the amount of the loss, confirm it procedurally or collect it subsequently. In such cases, budgetary losses do not always take the form of direct withdrawals of funds. Instead, it may manifest as the state's inability to obtain proper compensation.

The second direction of influence pertains to state property and assets. The potential for corruption arises when an official from a law enforcement authority has the capacity to influence the timeliness and completeness of investigative actions, such as a search, or the application of measures to secure criminal proceedings, for example the seizure of property, or the service of a notice of suspicion. For the state, the critical issue is not only the fact of unlawful conduct itself, but also the loss of time during which property may be re-registered, concealed, alienated, or removed from effective legal control.

The impact of corruption risks on the economic environment is of particular importance. Law enforcement activity can directly affect business

entities, particularly with regard to inspections, seizure of documents, responses to reports of offences and assessment of the legality of business activities. However, if such powers are used selectively, they cease to protect public order and instead become a means of exerting informal influence over economic competition.

In this regard, corruption in the activities of law enforcement authorities engenders a dual economic effect. Conversely, bona fide business entities may encounter heightened pressure, expend resources on protection against artificially created obstacles, or exercise restraint in their active interaction with the state. Nevertheless, it is important to note that market participants operating with ill intent may gain a factual advantage through informal arrangements with officials. Consequently, the principle of equal conditions for economic activity is violated, and the law enforcement function begins to influence economic competition not through law, but through private interest.

The situation in which an unlawful benefit is provided for the proper performance of an official duty rather than the adoption of an unlawful decision requires special attention. This form of corruption is less obvious, yet it has substantial economic consequences. In effect, citizens or business entities are forced to pay extra for something that is already financed from the budget and should be provided by virtue of the public status of the law enforcement authority. In such cases, the official function loses its status as a state-guaranteed action and becomes an informally paid resource.

This model generates hidden transaction costs for the economy. Businesses begin to include informal payments, time losses and the risk of official delays in the cost of their activities. For the state, this results

in a decrease in trust in the law enforcement system and a reduction in the actual return from budgetary financing of the relevant authorities. In other words, the public sector is effectively paying twice for a public service: first through taxes, and then through an informal payment to ensure it is performed properly.

In this particular context, the significance of internal control lies in its ability to not only identify completed corruption offences, but also official situations in which the economic interests of the state may be contingent on private influence. If internal control is limited to a formal review of documents, it cannot establish why certain investigative or other procedural actions were performed late, why evidence was prepared inadequately, why assets were not properly secured, or why one business entity received a different official response to another in similar circumstances.

Therefore, the assessment of corruption risks in the activities of law enforcement authorities must be linked to an analysis of the economic consequences of official conduct. Even if a particular decision, action or inaction does not result in a formally recorded corruption offence, this does not mean that there is no risk to the state. It is important to establish whether such conduct created conditions that resulted in the loss of assets, the non-receipt of budgetary funds, the distortion of competition, or the reduction of the effectiveness of property recovery.

Based on the above, it can be concluded that the corruption risks associated with the activities of law enforcement authorities affect the state's economic interests both directly and indirectly. Direct influence is manifested through budgetary losses, the unlawful removal of property or the preservation of assets under private control. Indirect influence consists of reduced trust in the application of the law, increased informal costs for businesses, a deteriorating competitive environment and reduced investment attractiveness. When considered collectively, these consequences demonstrate that countering corruption in the activities of law enforcement authorities should be recognised as a pivotal aspect of safeguarding the economic interests of the state.

3. Institutional Factors of Corruption Risks in the Activities of Law Enforcement Authorities and their Economic Consequences

3.1. Personnel Capacity of the Law Enforcement Sphere as a Condition for Reducing Corruption Risks

The personnel capacity of the law enforcement sphere should be considered not only as a quantitative indicator of staffing levels of authorities, but also as a qualitative characteristic of the state's ability to ensure

honest, professional, and economically responsible performance of law enforcement functions. In the context of the countering of corruption, this is of fundamental importance, given that it is precisely an official of a law enforcement authority who, by gaining access to information, evidence, property, and official decisions, becomes the primary link in the implementation or deformation of the public interest. Insufficient or formal personnel selection engenders circumstances in which an official power may be perceived not as an instrument of protecting the law, but as a resource of private influence.

The issue of personnel capacity is particularly important under martial law, when law enforcement authorities perform a broader range of tasks than in normal circumstances. For example, the National Police of Ukraine's 2025 performance report emphasises the need to establish a professional, honest and effective personnel corps. During the reporting period, particular attention was paid to improving the selection, placement and evaluation of personnel, optimising personnel processes, developing professional competence, raising the level of official discipline and motivation, providing social support for police officers and introducing modern management practices in personnel work (Report on Performance Results 2025, 2025). This development signifies a transition in which work with personnel is evolving from a purely administrative procedure of admission to service to an instrument of institutional resilience within the law enforcement system.

At the same time, the current staffing levels in the National Police of Ukraine show that understaffing remains a relevant issue in law enforcement. According to open sources, at the beginning of 2018, of the 126 thousand authorised staff positions in the National Police of Ukraine, only 109 thousand police officers were employed, leaving a shortage of approximately 17 thousand. In December 2023, according to information from the Head of the National Police of Ukraine, approximately 100 thousand employees were working against 120 thousand authorised staff positions, while the personnel deficit was estimated at approximately 17.5 thousand persons. At the same time, in January 2022 the total number of employed police officers and civilian staff amounted to 134.3 thousand, and in May 2023 the Cabinet of Ministers of Ukraine approved the maximum staffing level of the National Police of Ukraine at 141.3 thousand employees (The Police Began Detecting More Offences During the Full-Scale War; Staff Shortage Remains a Relevant Problem, 2025). The data presented herein suggest that the personnel deficit is not an episodic phenomenon, but rather persistent in nature, with a direct impact on the organisational capacity of the law enforcement system to perform tasks in conditions of increased official workload.

In the context of economic analysis, the personnel deficit is of significance not in itself, but rather through its impact on the efficacy of the execution of official functions. In instances where the number of employees of a law enforcement authority is inadequate in comparison with the volume of tasks, the workload on the existing personnel is increased, the proper documentation of criminal offences becomes more difficult, and the time available for obtaining evidence, responding to applications, and supporting criminal proceedings is reduced. Under such conditions, even an honest law enforcement authority employee may act formally due to overload, while a dishonest employee has more opportunities to conceal delays, selectivity or improper performance of duties. Therefore, the under-staffing of law enforcement agencies should be considered a factor that indirectly increases the risk of budgetary losses, loss of assets and a reduction in the protection of the state's economic interests.

The Report of the National Police of Ukraine for 2025 provides indicators that characterise the actual state of personnel work in the police system. In particular, during 2025, the main departments of the National Police of Ukraine and interregional territorial police bodies conducted 3 thousand competitions for service in the police for 6.2 thousand vacant positions, as a result of which 4.6 thousand police officers were admitted to service. Furthermore, a total of 66 selections were conducted among current police employees for 141 vacant positions (Report on Performance Results 2025, 2025). These data indicate the active use of competitive and selection procedures; however, the mere fact of conducting them cannot be considered a sufficient indicator of the effectiveness of staffing of the National Police of Ukraine. In order to combat corruption in the activities of law enforcement authorities, it is of fundamental importance not only to fill vacant positions, but also to ensure the quality of professional selection, verify the integrity of candidates, assess their psychological resilience, and evaluate their ability to act under increased official workload and managerial pressure.

Therefore, the professional selection of law enforcement authority employees should be considered one of the primary safeguards against corruption, since the foundation of future official conduct is formed at the selection stage. Ye. Yu. Podorozhnii emphasises the importance of the professional selection of police officers in ensuring their competitiveness. This allows one to view personnel selection as not only a technical procedure for admission to service, but also as a means of developing a high-quality law enforcement authority workforce (Podorozhnii, Professional Selection of Police Officers as a Factor in Ensuring Their Competitiveness, 2022). In the context of countering corruption and protecting the state's economic interests, this approach

requires expansion. The professional capacity of a law enforcement authority employee must encompass not only knowledge and official skills, but also integrity, resistance to unlawful influence, the ability to act under pressure, and awareness of the property-related consequences of official decisions for the state, businesses, and society.

The social structure of personnel in the law enforcement sector is also important. According to the National Police of Ukraine's 2025 Report, men accounted for 72.1 per cent of all police employees and 27.9 per cent of women; among attested police officers, the corresponding figures were 75.4 per cent and 24.6 per cent; among managerial personnel, men accounted for 82.4 per cent and women for 17.6 per cent (Report on Performance Results 2025, 2025). In the context of studying corruption risks, these indicators have demographic and managerial significance. Transparent conditions for career advancement, open personnel procedures and proper representation of different personnel groups reduce the risk of corporate closedness, informal official dependence and the internal isolation of individual employees. Conversely, the closed nature of the law enforcement authorities' personnel system can strengthen informal influence over official decisions, including those relating to budgetary funds, state property, assets, and business entity activities.

The personnel capacity of the law enforcement sphere under conditions of war is also connected with the involvement of persons who have combat experience. The Report of the National Police of Ukraine for 2025 states that the number of combatants employed in police bodies and units exceeds 30,000 (Report on Performance Results 2025, 2025). This indicator not only shows a change in the social profile of the personnel corps, but also highlights the need for special professional adaptation mechanisms, psychological support and further official accompaniment. Such mechanisms are of direct significance to the anti-corruption resilience of a law enforcement authority under martial law, as an employee facing increased workloads, risks, moral exhaustion or official pressure may be more susceptible to informal influence. Without proper support, considerable practical experience does not necessarily ensure consistent honest conduct in cases that have property-related, budgetary, or other economic significance for the state.

Based on the above, it can be concluded that the personnel capacity of the law enforcement sector should not only be assessed by the number of competitions conducted, the number of people admitted to service, or the rate at which vacant positions are filled. In order to protect the state's economic interests, it is crucial that personnel policy ensures the recruitment of individuals who can use official powers honestly in situations involving budgetary funds, state

property, assets, economic activity and the return of property resources to the public sphere. A personnel deficit, inadequate formal selection processes, insufficient integrity and professionalism checks, weak psychological support and opaque career advancement conditions not only create organisational difficulties, but also lay the groundwork for significant economic corruption risks. Therefore, the personnel policy of law enforcement authorities should be considered a component of an anti-corruption mechanism, aimed at preserving public resources, protecting state property, stabilising the economic environment and maintaining public trust under martial law and during the post-war recovery period.

3.2. Directions for Improving Countering Corruption in the Activities of Law Enforcement Authorities with Due Regard to the Protection of the Economic Interests of the State

In order to improve counteraction to corruption within law enforcement, there needs to be a shift in focus from the mere performance of anti-corruption procedures to an evaluation of their actual impact on the state's economic interests. This involves not only detecting a violation, but also establishing whether the relevant mechanisms can prevent budgetary losses, the unlawful disposal of state property, the concealment of assets, the unlawful influence on the economic environment and the decline in investment confidence. Fig. 1 presents the generalised connection between

corruption risks, counteraction mechanisms, and the economic result.

Experience from other countries shows that improving the fight against economic crime and corruption requires more than just strengthening liability. It also requires a rethink of law enforcement practices, institutional communication and how the performance of law enforcement authorities is assessed. M. F. Akbar (2023) connects reform of criminal law policy in the sphere of economic crimes with the need for the timely updating of legal mechanisms in accordance with new forms of economic harm. P. Gottschalk (2024) analyses the activities of the Norwegian authority responsible for investigating economic and environmental crimes and draws attention to the risk of replacing the actual effectiveness of law enforcement with reputational or communication effects. This is relevant for Ukraine because the effectiveness of anti-corruption policies in law enforcement authorities should be measured by their ability to prevent and eliminate economic losses to the state, rather than by formal activity indicators.

As demonstrated in Figure 1, corruption risks in the activities of law enforcement authorities manifest not only in legal but also in economic terms. The consequences of corruption include budgetary losses, loss of state property and assets, deterioration of the conditions of economic activity, and decline in investment confidence. Conversely, the model presented indicates that the mitigation of such consequences is contingent upon the integration of personnel, control, financial, and organisational mechanisms.

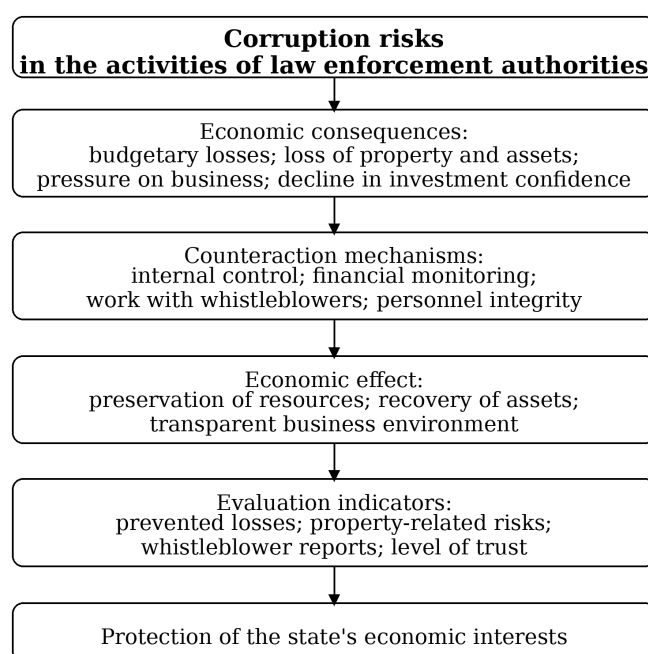


Figure 1. Economic Consequences of Corruption Risks in the Activities of Law Enforcement Authorities

Therefore, we believe that further improvements in the fight against corruption within law enforcement should focus on enhancing their ability to prevent specific economic losses to the state, rather than increasing the number of procedures.

The first area for improvement should be the introduction of an economic assessment of corruption risk into the activities of law enforcement authorities. This means that, during internal investigations and the assessment of disciplinary violations, it is necessary to establish not only whether official or anti-corruption requirements have been breached, but also the potential economic impact of the relevant conduct. If an official acted prematurely by seizing property, preparing inadequate supporting documents that formed the basis for a seizure motion, or responding selectively to the actions of a business entity, such conduct must be assessed in terms of whether it could have resulted in the loss of assets, the non-receipt of budgetary funds, or the weakening of the state's position in the relevant proceedings.

The second approach is to strengthen the link between financial control and an official's official powers. Verifying a declaration should not be limited to confirming the mathematical correspondence between income and property. In the context of law enforcement, it is important to establish whether an official had access to criminal proceedings, property, assets or official decisions that could lead to a private economic outcome. Adopting this approach will enable financial control to be viewed not as a technical procedure, but as a means of identifying potential links between official functions and unlawful enrichment.

The third area for consideration is the re-evaluation of approaches to internal control. This should not only involve checking the availability of documents, time limits and the formal performance of official actions. Internal control must also determine whether the actions, decisions or inactions of officials have created an economically significant risk. For example, if criminal proceedings have been at a standstill for a long time, it is necessary to assess not only the procedural reasons for this situation, but also whether this delay creates opportunities for the diversion of assets, the loss of evidence or the evasion of liability for damages.

The prevention of situations in which an unlawful benefit is provided for the proper performance of functional duties is of particular importance. This manifestation of corruption is especially dangerous because it turns a legally guaranteed official action into an informally paid service. To eliminate this problem, clear quality standards and time limits must be introduced for official actions, as well as mechanisms for recording cases of groundless delay or formal response. If citizens or businesses are forced to pay extra for something that has already been financed from the

budget, the state effectively loses the effectiveness of its law enforcement function.

The fourth area for improvement should be strengthening the protection of whistleblowers in cases of economic significance. Reports of corruption within law enforcement authorities often concern not only unlawful benefits, but also hidden influences on proceedings, property, assets or businesses. Therefore, the potential of a whistleblower's report to prevent budgetary losses, the unlawful alienation of property or the concealment of assets should also be assessed. Without this approach, the institution of whistleblowing remains important, but is not sufficiently connected to the protection of the state's economic interests.

The fifth direction pertains to the enhancement of anti-corruption programmes implemented by law enforcement authorities. The effectiveness of these measures should not be determined solely by the number of training sessions conducted, internal investigations carried out, reports prepared, or measures implemented. It is recommended that indicators be incorporated to facilitate the evaluation of whether the risks of economic harm have been mitigated. Such indicators may include the number of identified official decisions involving property-related risk, cases of preventing the withdrawal of assets, the timeliness of responses to conflicts of interest in proceedings of an economic nature, and the results of checking whether the lifestyle of officials corresponds to their lawful income.

Based on the above, it can be concluded that improving the ability of law enforcement authorities to combat corruption should not be achieved by mechanically increasing the number of control procedures, but by changing their content. Anti-corruption mechanisms should focus on identifying situations in which the powers of law enforcement authorities could impact budgetary resources, state property, assets, the economic environment or investment confidence. This approach enables corruption to be regarded not only as a legal requirement, but also as a practical instrument for protecting the state's economic interests.

Conclusions

The findings of the study demonstrate that the efforts to combat corruption within the operations of Ukraine's law enforcement agencies must be recognised as a crucial element in the safeguarding of the nation's economic interests. Corrupt manifestations in this sphere are not limited to violations of official discipline, ethical standards, or the requirements of anti-corruption legislation, since they are capable of directly affecting budgetary funds, state property, assets, the

conditions of economic activity, investment confidence, and the ability of the state to restore violated property rights.

It has been substantiated that the particular danger of corruption within law enforcement activities lies in the misuse of public powers for personal gain. This includes not only the adoption of an obviously unlawful decision or inaction, but also a selective response, delayed procedural actions, the improper obtaining of evidence, the untimely initiation of property seizure, the transfer of official information to interested parties, and the mere formal performance of control procedures. While such actions may outwardly appear legal, in economic terms they may result in the loss of public resources.

It has been proven that the effectiveness of anti-corruption mechanisms within law enforcement activities should not be assessed solely based on the number of corruption offences detected, internal investigations conducted, or disciplinary sanctions issued. In order to protect the economic interests of the state, it is crucial to establish whether such mechanisms can identify potential budgetary losses, unlawful alienation of state property, complications in asset recovery, pressure on businesses, and distortion of competitive conditions in a timely manner.

It is proposed that the economic dimension of internal control within law enforcement authorities should be strengthened. This should not only involve verifying formal compliance with procedures, but also

assessing the potential property-related consequences of official decisions. To this end, financial control, lifestyle monitoring, conflict of interest resolution, whistleblower protection and disciplinary action should be linked to an analysis of whether the relevant official powers could have been exploited for private economic gain.

The personnel capacity of law enforcement authorities is of particular importance. Professional selection, integrity verification, transparent career advancement, proper psychological support and the prevention of informal official dependence should be regarded as safeguards against not only disciplinary violations, but also economically significant corruption risks. These factors are particularly important under martial law and during post-war recovery because the state allocates substantial resources to defence, security, infrastructure reconstruction, and social support for the population.

Consequently, efforts to enhance the capacity of law enforcement authorities to counter corruption must be proactive, risk-oriented, and based on a proactive and preventive approach. The content of the report lies in the transition from the formal performance of anti-corruption procedures to an assessment of their real impact on the preservation of public finance, state property, assets, stability of the economic environment, and trust in the state. It is precisely this approach that renders it possible to consider anti-corruption mechanisms as a practical legal instrument for ensuring the economic resilience of Ukraine.

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