

УДК 657.6

DOI: 10.60022/2(2)-12S

Tsupylo Ivan

higher education applicant at the second (Master's) level
State University of Trade and Economics, Ukraine

Цупило Іван Валерійович

здобувач другого (магістерського) рівня вищої освіти
Державний торговельно-економічний університет, Україна
ORCID: 0009-0004-6597-4735

Miniailo Viktoriia

Candidate of Economic Sciences
Associate Professor of the Department of Financial Analysis and Audit
State University of Trade and Economics, Ukraine

Міняйло Вікторія Петрівна

кандидат економічних наук, доцент
доцент кафедри фінансового аналізу та аудиту
Державний торговельно-економічний університет, Україна
ORCID: 0000-0001-5867-7135

ANTI-CORRUPTION CONTROL IN THE HEALTHCARE SECTOR: CHALLENGES AND SOLUTIONS

Abstract. *The article examines the problem of corruption in the healthcare sector as a systemic phenomenon that significantly hinders the development of the medical industry in Ukraine and reduces the efficiency of budget funds. The aim is to analyze existing anti-corruption control mechanisms, identify barriers to their implementation and formulate practical solutions. The study uses methods of system analysis, comparative law, analysis of regulatory legal acts, international experience and digital practices. The results show that the levels of procurement management, personnel policy and doctor-patient relations remain the most vulnerable to corruption. Areas for improving anti-corruption policy are identified, in particular, reforming legislation, developing digital monitoring and activating public control as tools for increasing the transparency of the medical system.*

Keywords: *anti-corruption control, healthcare, corruption risks, financial control, transparency and accountability, audit in the healthcare sector, funding efficiency, corruption prevention.*

АНТИКОРУПЦІЙНИЙ КОНТРОЛЬ У СФЕРІ ОХОРОНИ ЗДОРОВ'Я: ВИКЛИКИ ТА РІШЕННЯ

Анотація. *Актуальність статті обумовлена активізацією реформ у сфері охорони здоров'я, що потребує перегляду антикорупційних заходів та методів їх актуалізації та удосконалення.*

У цій статті досліджується антикорупційний контроль у сфері охорони здоров'я як основний інструмент для максимального ефективного використання ресурсів, зменшення можливостей корупції та підвищення фінансової прозорості медичних закладів. Цей аналіз пояснює системи фінансового контролю, описуючи її основні цілі разом із основними принципами та процедурними методами, а також аналізує її вплив на логіку фінансового менеджменту в системі охорони здоров'я.

У дослідженні аналізуються нормативні стандарти, які регулюють заходи контролю в галузі охорони здоров'я, а також визначаються основні проблеми під час здійснення контролю та пропонуються відповідні рішення. У дослідженні досліджуються міжнародні підходи до контролю за фінансовим сектором у сфері охорони здоров'я, здійснюючи порівняльну оцінку різних моделей управління та їх потенційного національного застосування.

У статті досліджується вплив цифровізації на процеси антикорупційного контролю шляхом оцінки того, як сучасні інформаційні технології можуть підвищити фінансову прозорість і підзвітність у медичних установах.

У дослідженні використовувалися методи систематичного аналізу, порівняльно-правового

дослідження, огляду нормативних документів та оцінки міжнародної практики. Також використовувалися соціологічні дані для оцінки поширеності та впливу корупції в секторі охорони здоров'я.

Пропоновані вдосконалення системи фінансового контролю в галузі охорони здоров'я передбачають реформу законодавчої бази разом із встановленням автоматизованої системи моніторингу та підвищення професійних стандартів аудиторів та підвищення фінансової відповідальності всіх учасників процесу. Результати, отримані в результаті цього дослідження, дозволяють розробити державну політику для підвищення ефективності фінансового контролю в медичних закладах, що згодом призводить до кращої якості медичних послуг у поєднанні з міцнішою фінансовою стабільністю системи охорони здоров'я.

Ключові слова: антикорупційний контроль, охорона здоров'я, корупційні ризики, фінансовий контроль, прозорість та підзвітність, аудит у медичній сфері, ефективність фінансування, запобігання корупції.

Formulation of the problem. Today, corruption is one of the biggest problems hindering the development of both the state and society as a whole. The consequences of this are a decline in the image of the state as a reliable business partner. The study of the essence of corruption made it possible to assert that corruption is a negative socio-economic phenomenon that restrains the development of the state, reduces the trust of the population and business in state authorities, has a destructive effect on the national defence system, and complicates the struggle of our state against the military aggression of Russia [1]. Losses of funds due to low investor confidence cause huge losses to the state and regional budgets. This phenomenon slows down the country's development, and as a result, the satisfaction of citizens falls and creates an incentive for labour and general migration. Corruption is the main obstacle to the country's functioning in the international market. The global processes taking place in the world, together with Ukraine's desire to integrate into the European space, necessitate paying more attention to the development of the state's anti-corruption policy and ensuring its effective implementation. One of the most vulnerable sectors to corruption schemes is healthcare, where non-transparent governance mechanisms have a negative impact on the quality of medical services. It is the need to identify and overcome corruption risks in this sector that has led to the relevance of studying this issue.

The healthcare sector in Ukraine is one of the most affected by corruption at both the highest and lowest levels of government. According to the results of the sociological survey Corruption in Ukraine 2021: Understanding, Perception, Prevalence, it is the «medical» corruption experience that is the most widespread: more than one in five Ukrainians (21.9%) has experienced corruption in the healthcare sector during the year. Among the «leaders» in terms of the prevalence of corruption, public and municipal healthcare are in third place (39.4% of those who have sought medical services reported corruption experience) [2]. This phenomenon has a negative impact both on the use of budget funds, which leads to a deterioration in the quality of service, and on the reputation of the healthcare sector itself. These factors lead to a shortage of medicines, medical equipment, and reduced employee motivation. In the context of the healthcare reform, solving these problems requires special attention. Identifying possible ways of fraud, embezzlement and bribery is an important aspect of preventing them.

Analysis of recent research and publications. Such an important topic as corruption and the fight against it in the healthcare sector has found its place in the works of many modern domestic and foreign researchers. The study of corruption as a barrier to development and a threat to the security of the state was carried out by T. I. Birkovych [3] and M. V. Burak[4]. O. I. Bilyk, O. V. Novikova [5], B. V. Koval [6], M. A. Anishchenko [7] in their works considered various possible ways to fight corruption with the help of both internal and external anti-corruption instruments and public participation.

The purposes of the article. The main objective of the article is to review and analyse the methods of implementing anti-corruption control. Identification of the obstacles it faces and review of the ways to solve them.

The main material presentation. According to the Law of Ukraine «On Prevention of Corruption»: corruption is the use by a person referred to in part one of Article 3 of this Law of the official powers or opportunities related to them granted to him/her for the purpose of obtaining an unlawful benefit or accepting such benefit or accepting a promise/offer of such benefit for himself/herself or other persons, or, respectively, promising/offering or giving an unlawful benefit to a person referred to in part one of Article 3 of this Law, or at his/her request to other individuals or legal entities in order to induce this person to unlawfully use his/her

official powers or related opportunities [8]. One of the most vulnerable sectors of the economy to corruption is the healthcare sector. This is due to the large amount of public funding, the complex system of supply and payment for medical goods and services, and the significant asymmetry of information between patients and healthcare professionals. Therefore, anti-corruption control is vital for the efficient and effective functioning of medical institutions and optimisation of the use of budget funds.

Corruption risks in healthcare are formed at different levels – from strategic decision-making to direct interaction between a doctor and a patient. According to the analysis of the research, the following levels of corruption in the medical sector can be identified:

1. the patient is a healthcare professional;
2. employees of medical institutions - hospital management;
3. corruption at the state level (public procurement of medicines, etc.) [9].

At the macro level (patient – healthcare professional), corruption is usually manifested in the relationship between doctors and patients. For example, patients are often forced to pay for treatment that should be free by law, or to pay bribes to get services faster, to be prescribed better medicines, or to have diagnostics performed without long waiting times. In addition, doctors may prescribe unnecessary medicines or expensive medical procedures to patients in order to benefit pharmaceutical companies.

At the managerial level (employees of healthcare facilities hospital management, corruption at the state level), the process of determining the directions of implementation of state programmes, economic justification of their funding, development of targeted funding mechanisms, implementation of state policy in the healthcare sector, management decisions on administrative and economic activities of healthcare facilities is the aspect of functioning of the healthcare system that creates risks of corruption [8].

Anti-corruption control is a set of measures aimed at preventing and combating corruption by controlling the activities of officials and institutions. It includes mechanisms for monitoring, auditing and regulating the behaviour of public authorities and private entities to ensure transparency and accountability.

The main documents regulating anti-corruption control in Ukraine are:

1. The Law of Ukraine «On Prevention of Corruption» of 14 October 2014 No. 1700-VII (as amended) This law defines the legal and organizational framework for the functioning of the corruption prevention system in Ukraine [10].

2. Anti-Corruption Strategy of Ukraine. This document is aimed at ensuring teamwork of all government agencies to overcome corruption and contains the main principles of the fight against corruption [11].

3. The State Anti-Corruption Programme (SAP). The programme aims to prevent corruption by improving public policy and legislation [12].

4. International treaties, including the UN Convention against Corruption, to which Ukraine is a party.

A clear anti-corruption policy based on transparent anti-corruption legislation makes it possible to outline clear principles for all healthcare stakeholders. Preventing officials from obtaining undue advantage will increase the competitive capacity of healthcare providers and, accordingly, improve the quality of these services [8].

Thus, having outlined the concept of anti-corruption control and possible corruption aspects, we can determine what modern methods of combating them we can use, how to prevent the very occurrence of corruption offences and what problems may hinder corruption control now and in the future

Digitalisation of both the economic and healthcare service delivery aspects can be considered an effective method of fighting corruption. In the current conditions of the COVID-19 pandemic and military aggression against Ukraine, there is a need for prompt and effective monitoring and control in order to rationally and efficiently use resources and meet the healthcare needs of the population [13]. The introduction of electronic systems has proved to be a positive development and has become one of the most effective mechanisms for fighting corruption. The most striking example of such actions is the Prozorro electronic procurement and monitoring system. It has significantly increased the transparency of tender procedures, reduced the number of opportunities for collusion between buyers and suppliers, and provided a greater level of public scrutiny of the procurement process.

Public participation has great potential in the fight against corruption in the healthcare sector. In order to unlock it, it is necessary to further integrate mechanisms that will make the financial activities of healthcare institutions more transparent for both local governments, NGOs and society as a whole. This will not only allow for effective control and prevention of corruption offences, but will also allow the public to participate in anti-corruption measures and help develop more effective anti-corruption programmes.

The healthcare reform promotes the introduction of digital technologies, which allows for the effective

development and use of the electronic healthcare system. In this regard, the introduction of electronic medical records is an effective solution, which makes it more difficult to forge medical certificates and discharges and also detects illegal prescription of medicines. However, this method needs to be further improved, as the accessibility of these services for some generations and segments of the population remains low.

The main and most traditional method of combating corruption offences is an anti-corruption audit of healthcare institutions, which allows to: identify various financial irregularities, analyse the efficiency of the healthcare institution, and assess the targeted use of budget funds. However, auditors often face the unwillingness of the institution's management to cooperate, which leads to a lack of necessary information and evidence and, as a result, to the provision of distorted audit results.

A serious contributing factor to corruption is the lack of accountability for crimes and insufficient interaction between the controlling bodies that investigate them. Therefore, it is important to ensure the effective and efficient functioning of such bodies as the National Anti-Corruption Bureau of Ukraine (NABU), the Specialised Anti-Corruption Prosecutor's Office (SAP), the High Anti-Corruption Court (HACC), the National Agency for the Prevention of Corruption (NAPC), the State Audit Service of Ukraine (SAU), the Accounting Chamber of Ukraine, and the State Bureau of Investigation (SBI). This will require the creation of an optimised and effective mechanism of interaction between anti-corruption institutions and healthcare institutions, local self-government and state authorities.

Ukraine's anti-corruption legislation needs to be improved and qualitatively revised, with the involvement of not only the National Agency for the Prevention of Corruption, but also civil society institutions. All newly created projects should be evaluated and analysed by society, which will help to increase their effectiveness and efficiency. Effective preventive legislation should be developed and adopted to promote ethical values in the public sector and strengthen the role of moral principles in the public service, including in the healthcare system.

Another serious challenge for the campaign to prevent corruption is the low level of legal awareness of citizens. Many patients do not know or doubt that they are entitled to free medicines and certain medical procedures, and do not understand how to act in case of bribery. Conducting information campaigns, expanding access to legal aid, and creating opportunities to send anonymous reports of corruption can help raise awareness of their rights and social consciousness. In addition to patients, doctors themselves often suffer from possible corruption abuses, as they are afraid to report cases of abuse because of possible reprisals from their superiors. To combat this, it is important to introduce an effective system of anonymous reporting of relevant offences to anti-corruption authorities and to introduce a mechanism of legal protection for whistleblowers.

Conclusions. Thus, after conducting the study, we can draw conclusions.

The financial control mechanisms of healthcare organisations have three main objectives: efficient allocation of budget funds, increased financial transparency and risk reduction. An anti-corruption control system involves more than just checking accounting documents, as it also assesses the value of expenditures by reviewing management decisions and predicting potential risks. When properly controlled, healthcare organisations prevent financial fraud, improve resource management, and increase the efficiency of healthcare services.

An analysis of the current state of financial control in the healthcare sector reveals a number of challenges, including imperfect regulatory frameworks, insufficient digitalisation of accounting processes, monitoring, and service delivery systems; lack of qualified personnel; and limited funding. The introduction of modern technologies, such as automated accounting systems, electronic audit, procurement monitoring tools, predictive analytics and digitalisation of healthcare services, can significantly improve control efficiency and help reduce financial irregularities.

The adoption of international principles that emphasise transparency, together with openness of financial information and independent audit functions, has led to significant improvements in healthcare governance. The EU has been actively implementing combined electronic financial monitoring platforms to track improper spending decisions and identify ineffective management decisions in real time.

Anti-corruption control is a strategic mechanism that demonstrates the stability and efficiency of the healthcare system. Improving it requires comprehensive approach, including strengthening the regulatory framework, introducing modern technologies, improving the level of professional training and attracting international experience. In the context of constant economic challenges, the development of effective anti-corruption control is a prerequisite for ensuring the sustainable functioning of the healthcare system and guaranteeing quality healthcare services to the population.

References

1. Maistrenko, A., Nazarova, K., Kopotiienko, T., Ovcharyk, R., Miniailo, V., Shalimova N.(2024) “Financial and Credit Activity Problems of Theory and Practice”, *Finansovo-kredytna diialnist: problemy teorii i praktyky* [Online] vol. 6, no 59, pp. 90-105. Available at: <https://doi.org/10.55643/fcaptp.6.59.2024.4509> (Accessed 09 April 2025).
2. National Agency for the Prevention of Corruption (2021), “Corruption in Ukraine 2021: Understanding, Perception, Prevalence. Report on the Results of a Survey of the Population and Business”, Available at: https://nazk.gov.ua/wp-content/uploads/2022/07/1009488299966710444nacp_report_info_sapiens_2021_ukr_final_.pdf (Accessed 1 April 2025).
3. Byrkovych, T. I. (2018), “Corruption as a problem for the effective regulation of the healthcare system”, *Investytsiyni: praktyka ta dosvid*, vol. 10, pp. 79–82.
4. Burak M. V. (2017), “Corruption in the health sector as a threat to the national interests and security of Ukraine” *Zbirka tez dopovidej V Mizhnarodnoi naukovo-praktychnoi konferentsii kryminal’no-pravovi ta kryminolohichni zasady protydii korupsii* [Criminal law and criminological principles of combating corruption] Kharkiv, Ukraine, pp. 43-44.
5. Bilyk O. I., Novikova O. V. (2016) “Justification ways to overcome corruption in the health sector” *Derzhavne upravlinnia: udoskonalennia ta rozvytok* [Online], vol. 10, Available at: <http://www.dy.nayka.com.ua/?op=1&z=1008> (Accessed 11 March 2025).
6. Koval’ B. V. (2022) “Directions for improving anti-corruption policy in the health sector”, *Naukovi zapysky. Serii: Pravo*, vol. 13, pp. 226-231 [in Ukraine].
7. Anischenko M. A.(2022) “Functions of public organizations in the implementation of state anti-corruption policy in the health sector”, *Derzhava ta rehiony. Serii: Publichne upravlinnia i administruvannia*, vol 3, pp. 18-26.
8. Popelo O. V. “Organizational and economic mechanism for preventing corruption in government bodies in the context of ensuring effective regulation of the health care system”, *Visnyk Khmel’nyts’koho natsional’noho universytetu. Serii: Ekonomichni nauky*, vol. 6, pp. 318-322.
9. Batoryhareieva V. S. (2019) “Some results of a public survey on the spread of corrupt practices in the medical sector of Ukraine”, *Materialy kruhloho stolu* [Reforming the healthcare system: corruption risks and ways to eliminate them], Kharkiv, Ukraine, pp. 9-12.
10. The Verkhovna Rada of Ukraine (2014), The Law of Ukraine “On Prevention of Corruption”, Available at: <https://zakon.rada.gov.ua/laws/show/en/1700-18#Text> (Accessed 17 March 2025).
11. Anti-corruption strategy for 2021-2025. The Verkhovna Rada of Ukraine (2022), The Law of Ukraine “ On the principles of state anti-corruption policy for 2021-2025”, Available at: <https://zakon.rada.gov.ua/laws/show/2322-20#n93> (Accessed 8 February 2025).
12. State Anti-Corruption Program for 2023-2025. Cabinet of Ministers of Ukraine (202023), Resolution “On approval of the State Anti-Corruption Program for 2023-2025”, Available at: <https://zakon.rada.gov.ua/laws/show/220-2023-%D0%BF#Text> (Accessed 22 March 2025).
13. Korobchyns’ka N. Alina Kh. “Monitoring and control in the field of health care at the level of local government in modern conditions”, *Naukovy visnyk Vinnyts’koi akademii bezperervnoi osvity. Serii: Ekolohiia. Publichne upravlinnia ta administruvannia*”, vol. 3, pp. 111-118.

Література

1. Майстренко, А., Назарова, К., Копотієнко, Т., Овчарик, Р., Міняйло, В., Шалімова Н. Антикорупційний аудит компаній і форсайт-аналіз в умовах євроінтеграційної економічної політики держави. *Фінансово-кредитна діяльність: проблеми теорії і практики*. 2024. Т. 6 № 59. С. 90–105. (дата звернення: 09.04.2025). URL: <https://doi.org/10.55643/fcaptp.6.59.2024.4509>
2. Національне агентство з питань запобігання корупції. Корупція в Україні 2021: розуміння, сприйняття, поширеність. звіт за результатами опитування населення та бізнесу. – Київ, 2022. С. 5-9. URL:https://nazk.gov.ua/wp-content/uploads/2022/07/1009488299966710444nacp_report_info_sapiens_2021_ukr_final_.pdf (дата звернення: 01.04.2025)
3. Биркович Т. І. Корупція як перешкода на шляху ефективного регулювання системи охорони здоров’я. *Інвестиції: практика та досвід*. 2018. № 10. С. 79–82.
4. Бурак М. В. Корупція у сфері охорони здоров’я як загроза національним інтересам і безпеці України. *Кримінально-правові та кримінологічні засади протидії корупції*: зб. тез доп. V Міжнар. Наук. –практ. конф., 31 березня 2017 року, м. Харків 2017. С. 43-44.

5. Білик О. І., Новікова О. В. Обґрунтування шляхів подолання корупції у сфері охорони здоров'я. *Електронний журнал «Державне управління: удосконалення та розвиток»* № 10, 2016. URL: <http://www.dy.nauka.com.ua/?op=1&z=1008> (дата звернення: 11.03.2025).
6. Коваль Б. В. Напрями удосконалення антикорупційної політики у сфері охорони здоров'я. *Наукові записки. Серія : Право*. 2022. №13. С. 226-231.
7. Аніщенко М. А. Функції громадських організацій щодо реалізації державної антикорупційної політики у сфері охорони здоров'я. *Держава та регіони. Серія: Публічне управління і адміністрування*. 2022. № 3 (77). С. 18-26.
8. Попело О. В. Організаційно-економічний механізм запобігання корупції в органах влади в контексті забезпечення ефективного регулювання системи охорони здоров'я. *Вісник Хмельницького національного університету. Серія: Економічні науки*. Хмельницький, 2022. №6. С. 318-322.
9. Батиргарєва В. С. Деякі результати опитування громадськості з приводу поширення корупційних практик у медичній сфері України *Реформування системи охорони здоров'я: корупційні ризики та способи їх усунення*: матеріали круглого столу (м. Харків, 5 груд. 2019 р.). Харків 2019. С.9-12.
10. Про запобігання корупції: Закон України від 14.10.2014 р. № 1700- VII. Дата оновлення: 01.01.2025. URL: <https://zakon.rada.gov.ua/laws/show/1700-18> (дата звернення: 17.03.2025).
11. Антикорупційна стратегія на 2021-2025. *Про засади державної антикорупційної політики на 2021-2025 роки: Закон України 20.06.2022 р. № 2322-IX*. URL: <https://zakon.rada.gov.ua/laws/show/2322-20#n93> (дата звернення: 08.02.2025)
12. Державна антикорупційна програма на 2023-2025 роки. *Постанова Кабінету Міністрів України від 4 березня 2023 р. № 220*. Редакція від 06.11.2024. URL: <https://zakon.rada.gov.ua/laws/show/220-2023-%D0%BF#Text> (дата звернення: 22.03.2025).
13. Коробчинська Н. Аліна Х. Моніторинг та контроль в сфері охорони здоров'я на рівні місцевого самоврядування в сучасних умовах. *Науковий вісник Вінницької академії безперервної освіти. Серія "Екологія. Публічне управління та адміністрування"*. 2023. № 3. С. 111-118.