УДК 657.6+326.185(1-622НАТО)]:351.746.1
DOI: 10.60022/3(4)-37S

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THE SOCIAL-REPUTATIONAL MISSION OF ANTI-CORRUPTION FINANCIAL INVESTIGATIONS AND NATO-STANDARD PROCUREMENT AUDIT IN ENSURING NATIONAL SECURITY

Abstract. *The article examines the social-reputational role of anti-corruption financial investigations and NATO-standard procurement audit as key instruments for ensuring national security. The theoretical and methodological foundations of the relationship between anti-corruption integrity, financial control of defence expenditure, and the strategic resilience of the state are substantiated. A comparative analysis of anti-corruption procurement audit systems in Ukraine and leading NATO member states (the United States, the United Kingdom, Poland, Estonia, and Lithuania) is conducted. The article presents original statistical data on corruption losses in defence procurement across selected countries and the scope of anti-corruption investigations. The authors propose an original five-dimensional Social-Reputational Defence Audit Framework (SRDAF), which constitutes the primary scientific contribution of the study. It is demonstrated that an effective anti-corruption audit system in defence procurement not only safeguards public resources but also builds societal trust in security institutions and strengthens the international reputation of the state as a credible NATO partner. The article concludes with policy recommendations for accelerating Ukraine's compliance with NATO procurement audit standards.*

Keywords: *anti-corruption financial investigations, defence procurement audit, NATO standards, national security, social-reputational mission, INTOSAI, Euro-Atlantic integration.*

СОЦІАЛЬНО-РЕПУТАЦІЙНА МІСІЯ АНТИКОРУПЦІЙНИХ ФІНАНСОВИХ РОЗСЛІДУВАНЬ ТА АУДИТУ ЗАКУПІВЕЛЬ ЗА СТАНДАРТАМИ НАТО В ЗАБЕЗПЕЧЕННІ НАЦІОНАЛЬНОЇ БЕЗПЕКИ ДЕРЖАВИ

Анотація. *У статті досліджено соціально-репутаційну роль антикорупційних фінансових* *розслідувань та аудиту закупівель за стандартами НАТО як ключових інструментів забезпечення національної безпеки держави. Обґрунтовано теоретико-методологічні засади взаємозв'язку між антикорупційною доброчесністю, фінансовим контролем оборонних видатків та стратегічною стійкістю держави. Проведено порівняльний аналіз систем антикорупційного аудиту закупівель України та провідних держав-членів НАТО (США, Великобританія, Польща, Естонія, Литва). Запропоновано авторську п'ятивимірну модель соціально-репутаційного аудиту оборонних закупівель (Social-Reputational Defence Audit Framework — SRDAF), що є оригінальним науковим внеском дослідження. Доведено, що ефективна антикорупційна аудиторська система у сфері оборонних закупівель не лише захищає державні ресурси, а й формує суспільну довіру до інститутів безпеки та зміцнює міжнародну репутацію держави як надійного партнера НАТО.*

Ключові слова: *антикорупційні фінансові розслідування, аудит оборонних закупівель, стандарти НАТО, національна безпека, соціально-репутаційна місія, INTOSAI, євроатлантична інтеграція.*

Formulation of the problem. Corruption in the defence sector constitutes one of the most acute threats to national security in the contemporary geopolitical environment. Unlike civilian procurement corruption, which primarily causes economic damage, corruption in defence procurement directly undermines the combat capability of the armed forces, erodes public trust in state institutions, and jeopardises the international credibility of the state as a security partner. In the context of Ukraine's Euro-Atlantic integration and its aspiration for NATO membership, the issue of aligning domestic anti-corruption financial investigation and procurement audit practices with Alliance standards has acquired particular urgency and strategic significance.

The social-reputational dimension of anti-corruption financial investigations in defence has been systematically underresearched in the academic literature. Existing scholarship tends to address either the legal aspects of anti-corruption mechanisms or the technical procedures of procurement audit in isolation, without establishing a conceptual bridge between anti-corruption integrity, institutional reputation, and national security resilience. This gap is especially pronounced in the context of active armed conflict, where the pressures of expedient procurement and the stakes of institutional credibility are simultaneously at their highest.

The objective of this article is to develop a conceptual framework that articulates the social-reputational mission of anti-corruption financial investigations and NATO-standard procurement audit, and to demonstrate their systemic contribution to national security. Specific research tasks include: (1) establishing the theoretical interconnection between anti-corruption audit and national security; (2) analysing comparative statistical evidence on corruption losses and investigation intensity across Ukraine and NATO member states; (3) proposing a novel multidimensional framework for social-reputational defence audit; and (4) formulating policy recommendations for Ukraine's reform trajectory.

Analysis of recent research and publications. The theoretical foundations of anti-corruption financial investigations in the public sector have been extensively explored by scholars such as Rose-Ackerman and Palifka [1], who established the economics of corruption and demonstrated its asymmetric impact on defence institutions. Transparency International's Government Defence Integrity Index [2] provides an empirically grounded comparative framework for assessing corruption vulnerabilities across defence sectors, offering a methodological benchmark for cross-country analysis.

In the domain of NATO-standard procurement audit, Garnett [3] offers a comprehensive comparative analysis of Supreme Audit Institution practices across Alliance member states, while Tiebu [4] examines the application of the value for money principle specifically within the defence acquisition context. These works, while highly pertinent, do not address the social-reputational dimension of audit as a distinct analytical category.

Ukrainian scholarship has addressed related themes through the prism of Euro-Atlantic integration. Hetman [5] and Zadorozhnia [6] have analysed the legislative and institutional dimensions of Ukraine's defence procurement reform, while Pikhotskyi [7] has examined performance audit of defence budget utilisation. However, none of these works develops a conceptual model that integrates the social, reputational, investigative, audit compliance, and national security dimensions into a unified framework.

The international regulatory framework provided by INTOSAI standards — particularly ISSAI 3000 (Performance Audit), ISSAI 4000 (Compliance Audit), and ISSAI 5300 (Auditing Defence Activities) [8] — defines the technical parameters of defence procurement audit, but does not theorise its social-reputational functions. This constitutes the principal scholarly gap that the present article addresses.

The Social Contract Theory, as reinterpreted in the context of public accountability by Bovens [9], provides a foundational argument for understanding audit as a mechanism of social legitimation: when citizens observe that defence institutions are subject to rigorous, independent, and transparent financial control, they extend greater legitimacy and trust to those institutions. This theoretical lens, applied to the defence domain, underpins the social-reputational conceptualisation advanced in this article.

The study employs a multi-method research design combining comparative institutional analysis, statistical data analysis, and conceptual framework development. The comparative institutional analysis draws on official reports of Supreme Audit Institutions (SAI) from Ukraine, the United States, the United Kingdom, Poland, Estonia, and Lithuania, as well as data from NATO's Resource Management Policy and Standards Group (RMPSG), the Defence Contract Audit Agency (DCAA), and the National Audit Office of the United Kingdom.

Statistical data on corruption perception, defence expenditure, estimated corruption losses, and anti-corruption investigation intensity are sourced from Transparency International's Corruption Perceptions Index 2023 [10], SIPRI Military Expenditure Database 2024 [11], national SAI annual reports, and DCAA's Annual Report to Congress 2023 [12]. The estimated corruption loss percentages are derived from expert assessments published by Transparency International's Government Defence Integrity Index and confirmed through cross-reference with national audit findings.

The conceptual framework (SRDAF) is developed through a synthesis of institutional theory, public accountability theory, and NATO interoperability standards. The framework's five dimensions are operationalised through corresponding instruments, expected outcomes, and responsible institutions, enabling both analytical application and practical policy translation.

The research covers the period 2020–2024 and focuses primarily on the defence procurement context, with particular attention to the conditions of active armed conflict faced by Ukraine since February 2022.

The purpose of the article. The main purpose is to develop a conceptual framework that articulates the social-reputational mission of anti-corruption financial investigations and NATO-standard procurement audit, and to demonstrate their systemic contribution to national security. Specific research tasks include: (1) establishing the theoretical interconnection between anti-corruption audit and national security; (2) analysing comparative statistical evidence on corruption losses and investigation intensity across Ukraine and NATO member states; (3) proposing a novel multidimensional framework for social-reputational defence audit; and (4) formulating policy recommendations for Ukraine's reform trajectory.

The main material presentation. The empirical landscape of corruption in defence procurement reveals significant variation across the countries under study. Table 1 presents comparative data on corruption perception, defence budget volumes, estimated corruption losses, and the intensity of anti-corruption investigations in the defence sector.

Table 1

Comparative Statistics on Anti-Corruption Financial Investigations and Defence Procurement Integrity (2022–2023)

Country	Corruption Perception Index (2023)	Defence budget, USD bn (2023)	Estimated corruption losses, %	Anti-corruption investigations in defence, number (2022–23)	NATO procurement audit compliance level
Ukraine	25 / 180	64.0	12–18%	147	Partial (in transition)
Poland	54 / 180	31.6	3–5%	38	High
Germany	78 / 180	66.8	1–2%	12	Full
United States	69 / 180	858.0	1–3%	201	Full (DCAA/GAO)
Lithuania	61 / 180	4.1	2–4%	19	High
Estonia	76 / 180	1.4	1–2%	7	Full

Source: compiled by the authors based on [2,10,11]

As Table 1 demonstrates, Ukraine occupies the lowest position among the compared countries on the Corruption Perceptions Index (25/180 in 2023), with estimated corruption losses in defence procurement ranging between 12 and 18 percent of total expenditure — significantly exceeding figures for established NATO members. Notably, the number of anti-corruption investigations in Ukraine's defence sector (147 cases in 2022–23) is second only to the United States, which reflects both the scale of the problem and the increasing institutional capacity of bodies such as the National Anti-Corruption Bureau (NABU) and the State Bureau of Investigation (SBI).

By contrast, Estonia — with a CPI score of 76 and an estimated corruption loss rate of 1–2 percent — demonstrates that small states can achieve high levels of procurement integrity through consistent application of NATO audit standards, strong institutional independence, and systematic cybersecurity audit of ICT procurement. The Estonian and Lithuanian models are particularly instructive for Ukraine given their post-

Soviet transformation trajectory and the relatively short timeframe within which full NATO compliance was achieved.

The concept of a 'social-reputational mission' of anti-corruption investigations and audit refers to the set of functions performed by these mechanisms that transcend the immediate financial or legal objectives and generate broader social goods: the restoration and maintenance of public trust in state institutions, the projection of institutional credibility to international partners, and the reinforcement of the democratic social contract between citizens and the state.

In the defence context, this mission acquires particular salience for three interconnected reasons. First, defence institutions are custodians of the monopoly on legitimate violence — arguably the most fundamental function of the state — and their perceived corruption therefore strikes at the deepest level of social legitimacy. Public opinion data from Ukraine consistently indicate that corruption in the defence sector ranks among the top three concerns of citizens regarding state institutions (Razumkov Centre, 2024). Second, the reputational dimension is externally significant: NATO's accession criteria include not only technical military interoperability requirements but also democratic governance standards, of which anti-corruption integrity is a cardinal component. Third, in the context of active armed conflict, the social-reputational function of anti-corruption audit directly intersects with national security: credible anti-corruption oversight strengthens the motivation of soldiers and citizens alike by affirming that state resources are genuinely directed toward defence rather than appropriated.

Drawing on the theoretical foundations and empirical evidence outlined above, the authors propose an original five-dimensional Social-Reputational Defence Audit Framework (SRDAF). This framework integrates the social, reputational, financial investigation, NATO compliance, and national security dimensions of anti-corruption audit into a unified conceptual and operational model. The framework is presented in Table 2.

Table 2

Social-Reputational Defence Audit Framework (SRDAF) — Authors' Proposed Model

Dimension	Component	Key instruments	Expected outcomes	Responsible bodies
I. Social	Public trust restoration through transparent anti-corruption investigations in defence	Open registers of defence contractors; mandatory publication of audit findings; civil society monitoring platforms	Increased public confidence in defence institutions; reduced social tension	SAI, NABU, ARMA, Civil society
II. Reputational	Institutional reputation of defence agencies through NATO-aligned procurement audit	Independent compliance audit per ISSAI 4000/3000; external peer review by NATO SAI partners; annual transparency reports	Enhanced credibility of Ukraine as NATO candidate; attraction of international defence partners	Accounting Chamber, MOD, NSPA
III. Financial investigation	Anti-corruption financial investigations targeting defence procurement fraud	Forensic audit methodology; asset recovery mechanisms; cross-border financial intelligence sharing	Recovery of misappropriated funds; deterrence of future corruption; criminal prosecution	NABU, SBI, ARMA, DCAA equivalents
IV. NATO audit compliance	Harmonisation of Ukrainian procurement audit with NATO STANAG and ISSAI standards	Value for money audit (3E framework); supply chain audit; contract pricing audit; cybersecurity audit of ICT procurement	Verified alignment with NATO interoperability requirements; qualification for joint procurement frameworks	MOD, NSPA, NATO IAS, National SAI
V. National security	Systemic contribution of anti-corruption audit to national security resilience	Risk-based audit planning integrated into national security strategy; real-time monitoring dashboards; international audit cooperation agreements	Reduced vulnerability of defence supply chains; early detection of systemic risks; strengthened democratic oversight	NSC, CMU, Verkhovna Rada, NABU, SAI

Source: developed by the authors

The SRDAF advances upon existing scholarship in three principal respects. First, it explicitly theorises the social dimension of audit — namely, its role in generating public trust — as an autonomous analytical category, not merely a byproduct of financial control. Second, it integrates the reputational dimension as a distinct operational objective, recognising that institutional credibility constitutes a form of strategic national security capital in the NATO alliance context. Third, the framework maps instruments, outcomes, and responsible bodies for each dimension, enabling practical application by policymakers and audit professionals.

The five dimensions of the SRDAF are designed to function in a mutually reinforcing manner. Effective financial investigations (Dimension III) generate the evidentiary basis for accountability, which in turn strengthens public trust (Dimension I). NATO audit compliance (Dimension IV) provides the technical standards against which institutional performance is measured, thereby operationalising the reputational claims (Dimension II). All four dimensions converge in the contribution to national security resilience (Dimension V), which represents the overarching goal of the framework.

The comparative analysis presented in Table 3 reveals both the progress achieved in Ukraine's anti-corruption audit reform and the gaps that remain relative to NATO benchmarks.

Table 3

Comparative Analysis: Ukraine's Anti-Corruption Procurement Audit versus NATO Standards and Recommended Reform Steps

Criterion	Ukraine (current state)	NATO benchmark (best practice)	Recommended reform steps
Legislative framework	Law on Defence Procurement (2020); partial ISSAI alignment	Full STANAG compliance; ISSAI 3000/4000/5300 mandatory	Adopt specialised defence procurement audit regulations aligned with ISSAI 5300
Anti-corruption body	NABU, SBI, ARMA — active but fragmented	Integrated DOD/IG + DCAA system (US); MOD IA + NAO (UK)	Create a unified defence anti-corruption audit coordination centre
Value for money audit	Nascent — limited application	Core methodology for all procurement audits (3E model)	Train SAI staff; issue VfM audit guidance for defence sector
Public transparency	Partial — ProZorro system covers civil but limited defence	Mandatory publication of audit findings; open contractor registers	Extend ProZorro to classified procurement with tiered access; mandatory SAI report publication
International cooperation	MoUs with GAO, NAO, NIK; INTOSAI membership	Joint audit missions; data sharing; peer review programmes	Activate joint audit missions with DCAA and NSPA; establish a dedicated NATO integration audit office
Cybersecurity audit	Minimal — ad hoc basis	Systematic ICT procurement audit (Estonia, Lithuania model)	Develop cyber-audit methodology for ICT defence contracts

Source: compiled by the authors based on [2, 10, 12, 16]

The comparative analysis reveals that Ukraine's most significant deficit relative to NATO benchmarks lies not in the absence of relevant institutions — NABU, SBI, ARMA, and the Accounting Chamber all exist and are increasingly active — but in the fragmentation of their mandates and the inconsistency of methodology. The United States model, with its integrated DOD Inspector General and DCAA system, demonstrates the benefits of clear institutional specialisation combined with mandatory data sharing. The UK model illustrates how parliamentary audit (NAO) and internal audit (MOD IA) can operate in a complementary rather than duplicative manner.

Ukraine's ProZorro e-procurement system represents a genuine institutional achievement that has attracted international recognition, but its application to classified defence procurement remains limited — a gap that both restricts audit scope and creates reputational vulnerabilities vis-à-vis NATO partners. The extension of ProZorro principles to defence procurement with appropriately tiered access protocols constitutes one of the most actionable near-term reform priorities.

The implementation of a comprehensive social-reputational anti-corruption audit system in Ukraine's defence sector faces several systemic challenges. The condition of active armed conflict creates inherent tensions between the imperative of expedient procurement and the requirements of thorough audit scrutiny. NATO standards acknowledge this tension through the provision for simplified emergency procurement procedures, but emphasise that accountability principles remain binding even under these conditions.

Institutional capacity constraints — particularly the shortage of auditors trained in defence-specific technical specifications and in NATO audit methodologies — represent a medium-term limiting factor. The political economy of anti-corruption reform in the defence sector is also more complex than in civilian domains, given the national security sensitivities that can be instrumentalised to resist transparency demands.

Finally, the risk of audit fatigue must be acknowledged: the proliferation of oversight mechanisms without adequate coordination can create regulatory burden that paradoxically impedes operational efficiency without commensurate anti-corruption gains. The SRDAF is designed with this risk in mind, emphasising coordination among responsible bodies as a core design principle.

The investigative output of Ukraine's anti-corruption institutions in 2024–2025 provides concrete empirical evidence of both the scale of the problem and the increasing operational capacity of the audit-investigation infrastructure. According to NABU's consolidated reporting, by 31 December 2025 the cumulative recovery of misappropriated state assets through cases pursued jointly by NABU and the Specialised Anti-Corruption Prosecutor's Office (SAPO) reached UAH 11.4 billion. In the first half of 2025 alone, NABU and SAPO opened 370 new investigations, served 115 notifications of suspicion, and secured 62 convictions across the defence, land, and medical sectors.

Several high-profile defence procurement cases illustrate the typology of corruption schemes that the audit-investigation framework must address. In one investigation, two officials of the State Service of Special Communications and Information Protection (SSSCIP), together with two private contractors, were charged with embezzling more than UAH 90 million during the procurement of 400 DJI Mavic 3 and 1,300 Autel Evo Max 4T drones for the Armed Forces. Investigators established that controlled companies were used to simulate competitive bidding, while fabricated market research justified inflated prices. The total budget allocation under scrutiny in this case context was UAH 30 billion (approximately USD 714.5 million) earmarked for drone procurement in 2023. Pre-emptive asset seizures recovered USD 4 million in foreign accounts and UAH 17 million domestically.

A second illustrative case involved a corruption scheme in the procurement of dynamic protection components for tanks, which resulted in the embezzlement of more than UAH 102 million. Investigators identified a pattern of indirect procurement through shell companies that artificially inflated unit prices, with the resulting margin laundered through controlled accounts. A third scheme uncovered in 2024–2025 concerned the procurement of unmanned aerial vehicles and electronic warfare equipment funded by community budgets transferred to military needs: an organised group, allegedly led by a former regional administration head and a sitting member of parliament, charged a 30 percent markup on contracts as a condition for their signature. In November 2025, NABU and SAPO uncovered a UAH 140 million scheme involving heating and water supply equipment for frontline cities in Donetsk Oblast, in which seven modular boiler houses valued at over UAH 200 million were delivered to Selydove and Ukrainsk without supporting documentation; only two were ever connected, and these proved defective.

Beyond the recovery of misappropriated funds, NABU's preventive interventions delivered substantial savings during the procurement cycle itself. In a single procurement of long-range "deep strike" UAVs, coordinated action between NABU and a domestic manufacturer prevented anticipated overpricing equivalent to UAH 3.24 billion. The total restitution of cash and property within NABU and SAPO cases for the reporting period exceeded UAH 762 million, including, for the first time, a significant cross-border recovery: EUR 3.37 million (UAH 163.38 million) returned by a French company implicated in a corruption case relating to the State Enterprise "Polygraph Combine Ukraina". These figures support the framework's core proposition that effective anti-corruption audit produces measurable financial outcomes alongside its social-reputational effects.

At the same time, the empirical record reveals an institutional weakness that the SRDAF is specifically designed to address. According to publicly available NABU reporting, only one notification of suspicion in the defence sector was issued by the Bureau in 2023, and none in 2024, even as the State Bureau of Investigation, the Security Service of Ukraine, and investigative journalists exposed multiple high-volume schemes during the same period. This asymmetry — high investigative activity in some institutions and low activity in others — reflects exactly the fragmentation problem identified in Section 4.4 and underscores the need for the unified Defence Anti-Corruption Audit Coordination Centre proposed within Dimension III of the framework.

A meaningful comparative benchmark for the SRDAF must address not only the qualitative architecture of audit institutions but also their measurable performance. Two indicators are particularly informative: the financial savings generated by the audit/procurement transparency system, and the return on investment (ROI) of the audit function expressed in dollars saved per dollar of agency budget. Table 4 summarises the most recent publicly reported metrics for ProZorro (Ukraine), the Defence Contract Audit Agency (United States) and selected reference points from NATO partner system

Table 4

Quantitative Audit and Procurement Transparency Performance Indicators (2023–2024)

Indicator	ProZorro / Ukraine	DCAA / United States	Selected NATO partners
Total contract value examined / processed (annual)	3,618,320 tender procedures processed in 2024 (record peak)	USD 599.8 billion examined in FY2024	UK NAO: GBP ~330 bn audited annually; PL NIK: PLN ~1.4 trn
Documented savings (annual / cumulative)	UAH 64.4 bn (USD 1.6 bn) saved in 2023; cumulative USD ~6 bn since 2017	USD 5.1 bn net savings in FY2024 (USD 15.9 bn questioned)	UK NAO: GBP ~1.4 bn annually; EE / LT: full ISSAI 5300 compliance

Continued from Table 4

Return on investment (savings : agency budget)	~10%+ savings on competitive procurement; up to 30% drop in drone unit prices via ProZorro	USD 7.20 returned per USD 1 spent (FY2024); USD 5.10 in FY2023	UK NAO: GBP 18 returned per GBP 1 (NAO 2024 estimate)
Audit reports / investigations issued	NABU/SAPO: 370 new investigations in H1 2025; 115 suspicions; 62 convictions	DCAA: 2,465 audit reports + 7,629 memos; 421 fraud cases supported (FY2024)	UK NAO: ~60 value-for-money reports per year
Asset recovery / restitution	UAH 11.4 bn cumulative NABU/SAPO recovery (as of 31.12.2025); EUR 3.37 m first cross-border recovery	USD 227.3 m investigative recoveries (FY2024)	National variation; data fragmented

Source: compiled by the authors based on [19, 20, 21, 22]

Three observations follow from the data in Table 4. First, the absolute scale of audit coverage in the United States dwarfs that of any single Ukrainian institution: DCAA examined USD 599.8 billion of contract costs in FY2024, which is approximately ten times the volume of Ukraine's entire 2024 defence budget. This reflects not only the size differential of the two economies but also the institutional density of the U.S. audit ecosystem — DCAA alone employs nearly 4,000 professionals, of whom 89 percent are auditors. The Accounting Chamber of Ukraine, by comparison, operates with significantly smaller staffing relative to the audit perimeter it must cover.

Second, the ProZorro system demonstrates that procurement transparency infrastructure produces measurable price effects independent of formal audit. The 30 percent reduction in drone procurement prices following the migration of defence acquisition to the ProZorro platform is consistent with international evidence that competitive e-procurement systems generate baseline savings of 10–15 percent on average. The cumulative ProZorro savings of approximately USD 6 billion since 2017, recognised by both the U.S. Strategy on Countering Corruption and the European Bank for Reconstruction and Development, validate the inclusion of ProZorro extension to classified defence procurement as a priority reform within the SRDAF (see Section 4.4 and Dimension I of Table 2).

Third, the ROI metrics across the compared systems converge on a consistent finding: investment in audit and procurement transparency generates returns several times the operating cost of the audit institution itself. DCAA's FY2024 ROI of 7.2:1 was the highest in the past five years, exceeding the FY2023 figure of 5.1:1. The trajectory suggests that as Ukraine professionalises its defence audit institutions and aligns them with ISSAI 5300 standards, comparable returns are achievable within the 2030 horizon. This empirically supports the central proposition of the SRDAF that anti-corruption audit constitutes a national security investment with measurable financial as well as reputational returns.

Finally, the comparative metrics highlight a critical capacity gap. While ProZorro processes a higher absolute number of tender procedures than any single NATO partner system (3.6 million tenders in 2024 alone), the formal audit follow-up to flagged risk indicators remains under-resourced. According to DOZORRO monitoring data, only a small fraction of high-risk tenders identified by the system's analytical modules are reviewed by the State Audit Service or the Accounting Chamber within the same procurement cycle. Closing this analytical-to-investigative pipeline gap, through the unified coordination mechanism proposed in Dimension III of the SRDAF, represents the most actionable near-term reform with quantifiable expected returns.

Conclusions. This article has advanced the argument that anti-corruption financial investigations and NATO-standard procurement audit perform a social-reputational mission that is integral to national security, not merely ancillary to it. The empirical evidence demonstrates that Ukraine's defence sector remains characterised by significantly higher corruption losses than NATO member states, while simultaneously showing increasing institutional capacity for investigation and audit. The gulf between the current state and NATO benchmarks is real but bridgeable within a realistic reform timeframe, as the trajectories of Poland, Estonia, and Lithuania attest.

The primary scientific contribution of this article is the Social-Reputational Defence Audit Framework (SRDAF), which provides both a conceptual architecture and an operational roadmap for integrating social trust restoration, institutional reputation management, financial investigation, NATO audit compliance, and national security resilience into a unified anti-corruption audit strategy for the defence sector.

The article demonstrates that the social-reputational mission of anti-corruption audit is not a soft or secondary concern: it is a hard national security interest. States that lack credible anti-corruption audit in their defence sectors face not only financial waste but also the erosion of the social legitimacy that is essential for sustained national defence effort, and the reputational deficit that impedes full integration into the NATO alliance framework.

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Отримано: 14.03.2026
Прийнято до публікації: 14.04.2026
Опубліковано: 15.04.2026