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STATE IMPERATIVES OF ANTI-CORRUPTION FINANCIAL INVESTIGATIONS AND AUDITING IN THE NATIONAL SECURITY SYSTEM

Abstract. *In the current context of intensifying internal and external threats, the issue of ensuring transparency in the use of public resources and the effectiveness of financial control is of particular importance for Ukraine's national security system. In such conditions, anti-corruption financial investigations and auditing should be viewed not only as tools for detecting violations, but as components of preventive management of corruption risks, protection of public finances, and strengthening of the state's institutional resilience.*

The purpose of the article is to define and substantiate the state imperatives of anti-corruption financial investigations and anti-corruption audit as elements of the national security system of the state.

The study employed a set of general scientific and special research methods, in particular the methods of analysis, synthesis, and a systems approach, to reveal the place of anti-corruption financial investigations and audit within the mechanism of ensuring the national security of Ukraine. A comparative legal method was also applied to analyze the regulatory framework and institutional mechanisms for implementing anti-corruption policy, the method of generalization to formulate state imperatives and practical recommendations for improving the effectiveness of financial control.

The result of the study is the disclosure of the content of the state imperatives of anti-corruption financial investigations and anti-corruption audit, as well as the determination of their regulatory, institutional, methodological, and security-related nature.

The article examines the content of state imperatives for anti-corruption financial investigations and anti-corruption audits and defines their regulatory, institutional, methodological, and security nature. It analyzes the challenges of conducting anti-corruption financial investigations and anti-corruption audits in Ukraine, including the fragmented regulatory environment, insufficient coordination among oversight bodies, limited digital data integration, and the difficulty of transforming findings into an evidentiary basis for further *law enforcement.*

The state imperatives of anti-corruption financial investigations and anti-corruption audit should ensure not merely formal compliance with control procedures, but the creation of an integrated mechanism for detecting violations, ensuring accountability, preventing corruption risks, increasing the transparency of public administration, and strengthening the financial security of the state. The study proposes a systematization of the functional state imperatives of anti-corruption financial investigations and anti-corruption audit and identifies the key levels of their implementation within the national security system of Ukraine.

Keywords: *anti-corruption financial investigations, audit, anti-corruption audit, state imperatives, national security, financial control, corruption risks, public finances, public procurement, state audit, risk management, NATO standards.*

ДЕРЖАВНІ ІМПЕРАТИВИ АНТИКОРУПЦІЙНИХ ФІНАНСОВИХ РОЗСЛІДУВАНЬ ТА АУДИТУ В СИСТЕМІ НАЦІОНАЛЬНОЇ БЕЗПЕКИ

Анотація. *У сучасних умовах посилення внутрішніх і зовнішніх загроз проблема забезпечення прозорості використання публічних ресурсів та результативності фінансового контролю набуває особливого значення для системи національної безпеки України. Антикорупційні фінансові розслідування та аудит у таких умовах доцільно розглядати не лише як інструменти виявлення порушень, а як складові превентивного управління корупційними ризиками, захисту публічних фінансів та зміцнення інституційної стійкості держави.*

Метою статті є визначення та обґрунтування державних імперативів антикорупційних фінансових розслідувань та антикорупційного аудиту як елементів системи національної безпеки держави.

У дослідженні було використано комплекс загальнонаукових і спеціальних методів наукового пізнання, зокрема методи аналізу, синтезу, системний підхід - для розкриття місця антикорупційних фінансових розслідувань та аудиту у механізмі забезпечення національної безпеки України. Також застосовано порівняльно-правовий метод - для аналізу нормативно-правового забезпечення та інституційних механізмів реалізації антикорупційної політики, метод узагальнення - для формування державних імперативів і практичних рекомендацій щодо підвищення ефективності фінансового контролю.

Результатом дослідження є розкриття змісту державних імперативів антикорупційних фінансових розслідувань та антикорупційного аудиту, визначення їх нормативно-правової, інституційної, методологічної та безпекової природи. Проаналізовано проблеми реалізації антикорупційних фінансових розслідувань та антикорупційного аудиту в Україні, зокрема фрагментарність нормативного середовища, недостатню узгодженість між органами контролю, обмежений рівень цифрової інтеграції даних та складність перетворення результатів на доказову базу для подальшого правозастосування.

Державні імперативи антикорупційних фінансових розслідувань та антикорупційного аудиту мають забезпечувати не формальне дотримання контрольних процедур, а створення цілісного механізму виявлення, доведення відповідальності, профілактики корупційних ризиків, підвищення прозорості державного управління та посилення фінансової безпеки держави. Запропоновано систематизацію функціональних державних імперативів антикорупційних фінансових розслідувань та антикорупційного аудиту та визначено ключові рівні їх реалізації у системі національної безпеки України.

Ключові слова: *антикорупційні фінансові розслідування, аудит, антикорупційний аудит, державні імперативи, національна безпека, фінансовий контроль, корупційні ризики, публічні фінанси, публічні закупівлі, державний аудит, управління ризиками, стандарти НАТО.*

Formulation of the problem. Corruption in Ukraine remains one of the most persistent destructive factors that systematically undermine economic stability, the legitimacy of state institutions, and the state's ability to perform key security functions. In the context of growing internal and external threats, particularly amid prolonged military aggression, corrupt practices are taking on the characteristics of a national-scale risk, as they weaken mechanisms for managing state resources and complicate the achievement of strategic goals.

According to the Corruption Perceptions Index in 2024, Ukraine ranked 105th out of 180, scoring 35 points [1]. On the one hand, we see some improvement, as in 2022 Ukraine ranked only 116th in the Transparency International Ukraine ranking [2]. However, on the other hand, the rise in corruption offenses and corruption scandals uncovered by the NABU and SAPO, especially in recent years, demonstrate the extreme seriousness of this problem. Under these circumstances, the establishment of a clearly defined system of state imperatives for anti-corruption financial investigations and anti-corruption audits takes on particular importance. Such imperatives should transform audit procedures from a technical control tool into an element of the state's preventive security policy. In the authors' view, it is precisely these normatively and institutionally enshrined imperatives that create the foundation for transforming anti-corruption financial investigations and anti-corruption audits from formal control tools into a full-fledged element of the state's security risk management system. As for auditing, under such conditions, it acquires not only a control function but also a preventive one, aimed at maintaining the stability of public administration, protecting the state's strategic financial interests, and reducing the impact of corrupt practices on management decision-making processes.

Analysis of recent research and publications. The issue of anti-corruption financial investigations and auditing in the context of the transformation of Ukraine's national security system is becoming increasingly relevant amid European integration processes, the digitalization of public administration, and the need to ensure transparency in the use of budgetary resources. The conducted analysis of scholarly literature [3–7] indicates the gradual formation of a comprehensive approach to anti-corruption auditing and control as integral components of the state security policy.

In the scientific works of K. Nazarova, V. Hordopolov, and B. Shyrchenko [3], considerable attention is paid to procurement audit in accordance with NATO standards as a tool for enhancing transparency and accountability in the use of public resources, particularly in the security and defense sector. The authors emphasize that the implementation of international auditing and control standards contributes to minimizing corruption risks in the field of public procurement and creates institutional prerequisites for strengthening the national security of the state. Particular importance is attached to adapting control procedures to NATO standards under martial law conditions and during the post-war economic recovery period [3].

The further development of this issue is reflected in the study conducted by a group of authors [4], who reveal the socio-reputational mission of anti-corruption financial investigations and procurement audits in accordance with NATO standards. The scholars emphasize that the effectiveness of anti-corruption mechanisms is determined not only by economic outcomes but also by the level of public trust in state institutions. The study highlights the interrelation between financial investigations, the reputational resilience of the state, and its security potential, which is important for shaping a modern concept of state imperatives in anti-corruption policy [4].

The theoretical and methodological foundations of anti-corruption audit are explored in the work of A. Maistrenko and K. Nazarova [5], where anti-corruption audit is considered as a separate area of control activity aimed at identifying, assessing, and preventing corruption risks. The authors substantiate the invariance of approaches to anti-corruption audit depending on the field of application and outline the prospects for its development in the context of digitalization and the integration of international financial control standards. An important conclusion of the researchers concerns the necessity of institutionalizing anti-corruption audit as a component of the public administration and national security system [5].

In the work of O. Artiukh [6], financial control is defined as one of the key mechanisms for combating corruption in Ukraine, as well as a tool for ensuring legality, efficiency, and the targeted use of public financial resources. The study emphasizes the need to improve the mechanisms of state financial control, strengthen interagency coordination, and implement a risk-oriented approach to control activities, which directly affects the level of the state's economic and national security [6].

A separate area of research concerns the role of anti-corruption bodies in the investigation of corruption-related criminal offenses. In particular, A. Matviichuk [7] examines the functioning of the system of anti-corruption bodies and their interaction in the process of detecting and investigating corruption crimes. The author emphasizes that the effectiveness of anti-corruption financial investigations depends on proper regulatory support, the institutional independence of specialized bodies, and coordination between subjects of control and the law enforcement system [7].

Thus, the analysis of scientific sources demonstrates the gradual formation of an interdisciplinary approach to the study of anti-corruption financial investigations and audit within the national security system. At the same time, insufficiently explored issues remain regarding the definition of the state imperatives of anti-corruption financial investigations, the integration of audit and financial control into the state's security architecture. This confirms the relevance of the present study.

The purpose of the article is to define and justify the state imperatives of anti-corruption financial investigations and anti-corruption audits as elements of the state's national security system.

The main material presentation. The state imperatives of anti-corruption financial investigations and anti-corruption audits are manifested primarily through a system of regulatory and legal mechanisms (legislation on audit and anti-corruption) and institutional requirements (the creation of bodies for quality control of audit activities), which define the scope, objectives, and standards of audit activities in the field of corruption prevention. Their purpose is to establish procedural rules and develop a model of audit oversight that integrates control tools into public risk management processes. Inadequate implementation of these imperatives limits the ability of anti-corruption financial investigations and anti-corruption audits - as elements of the national security system - to influence the stability of financial flows, the transparency of government decisions, and the effective use of public resources.

The need to clearly define state imperatives for anti-corruption financial investigations and anti-corruption audits takes on a strategic character. Their scientific justification makes it possible to form a conceptual foundation for the further institutional development of the system of anti-corruption financial investigations and anti-corruption audits. Moreover, we believe that it is precisely through a system of state imperatives that coherence between audit, anti-corruption policy, and security sectors can be ensured. The latter is currently one of the least explored aspects in domestic academic literature.

The regulatory framework for anti-corruption financial investigations and anti-corruption audits in Ukraine has a multi-level structure, within which international standards, national laws, and subordinate legislation form a coherent system of state imperatives. Its key function is to provide not only procedural guidelines but also clear requirements regarding transparency, accountability, and methodological consistency in control activities.

International instruments play a significant role in shaping these imperatives. The UN Convention against Corruption [8] sets a mandatory framework for participating states, requiring the implementation of systems for monitoring, assessing, and preventing corruption risks. The ISO 37001:2016 standard [9] specifies these requirements, offering a structured model for an anti-corruption management system that is risk-based and provides for independent control functions. International internal audit standards [10], in turn, provide a methodological framework for assessing the effectiveness of internal controls and risk management, which are integral components of anti-corruption auditing.

Within the scope of this study, NATO's approaches and standards in the areas of integrity, accountability, and risk management in the security sector [11] deserve special attention. In particular, the logic of the Building Integrity Policy emphasizes the need to establish transparent financial control mechanisms, sound resource management, and risk-based auditing. For Ukraine, which is under martial law and deepening its Euro-Atlantic integration, these approaches have not only advisory but also practical significance, as they allow for linking anti-corruption auditing to the broader context of the security sector's resilience.

National legislation expands upon these provisions and adapts them to the realities of Ukraine's legal and security landscape. The laws "On Preventing Corruption" [12], "On the Basic Principles of State Financial Control" [13], "On National Security of Ukraine" [14], and provisions of the Budget [15] and Criminal Codes [16] establish the foundation of legal obligations that define the substance of state imperatives. These are supplemented by specialized regulations of the Ministry of Finance, the Cabinet of Ministers of Ukraine, and the National Agency for the Prevention of Corruption, which define procedural standards, the rules of interaction between oversight bodies, and mechanisms for implementing anti-corruption policy.

Thus, the legal framework for anti-corruption financial investigations and anti-corruption audits is not a collection of disparate laws, but rather an integrated system of legal imperatives that define the structure and content of audit procedures, ensure their uniformity, and strengthen the state's institutional resilience.

According to the analysis conducted, the distinctive feature of the regulatory framework for anti-corruption financial investigations and anti-corruption audits lies not merely in the existence of individual laws or subordinate legislation, but in the ability of these documents to form a unified logic of control. It is precisely the coherence between anti-corruption legislation, state financial control standards, budgetary regulation, and national security requirements that determines whether an audit can perform a real, rather than merely formal, preventive function.

1. Procedural gaps in the field of financial investigations. Shifting jurisdictional authority among anti-corruption agencies, unclear procedures for asset seizure and management, and the complexity of special confiscation mechanisms create risks of delays and undermine the evidentiary value of audit findings. Procedural uncertainty limits the ability to transform audit materials into a substantial evidentiary resource.

2. Limited effectiveness of the asset recovery system. Problems with managing seized property lead to a loss of their value and diminish the preventive effect of financial control. This indicates insufficient institutional capacity among the agencies tasked with implementing state imperatives to ensure economic security.

3. Inadequate quality of the declaration and monitoring system. Inconsistent verification of declarations, as well as limited access to registries, reduce the effectiveness of risk-based profiling tools. Under these conditions, audit procedures lose part of the information base necessary for forming objective conclusions.

4. Incomplete institutional reform of anti-corruption agencies. The dependence of procedures on political decisions and the protracted processes of forming governing bodies reduce the predictability of the system. For the imperatives of anti-corruption financial investigations and anti-corruption audits, the institutional principle of independence is key, and ensuring this principle remains vulnerable for now.

5. Systemic flaws in the judiciary. The lack of a completed reform of judicial integrity, as well as shortcomings in the work of judicial administration bodies, create risks for the implementation of audit findings in law enforcement. Under such conditions, the audit cannot fully perform its preventive function, as the process of holding individuals accountable remains inconsistent.

6. Corruption risks in the customs and tax sectors. The lack of digital tools, limited transparency of procedures, and imperfect internal controls leave room for large-scale abuses. These sectors directly impact the state's financial security; therefore, their weaknesses limit the effectiveness of anti-corruption financial investigations and anti-corruption audits as tools for enhancing national security.

In summary, it can be noted that the current legislative framework does not provide the necessary regulatory coherence that would allow the tools of anti-corruption financial investigations and anti-corruption audits to function as a systemic preventive measure. Within the scope of this study, a generalized model of the functional state imperatives of anti-corruption financial investigations and anti-corruption audits was developed and proposed (Table 1).

Table 1

Functional state imperatives of anti-corruption financial investigations and anti-corruption audits within the national security system

No.	State Imperatives	Content of Imperatives	Main implementation mechanisms	Expected effect on national security
1	Regulatory imperatives	Establishes mandatory rules, standards, and procedures for anti-corruption audits	Legislative definition of audit functions, adaptation of international standards, elimination of regulatory conflicts	Increased legal predictability and reduced regulatory risks
2	Organizational and institutional imperatives	Ensures independence, coordination, and the division of powers among oversight bodies	Demarcation of the competencies of the State Audit Service, the Accounting Chamber, and internal audit functions; institutional autonomy	Strengthening the resilience of state institutions and reducing political influence on oversight
3	Methodological imperatives	Defines modern approaches to auditing with an emphasis on risks and digital tools	Use of risk-based methodologies, Big Data, and digital audit platforms	Prompt detection of corruption schemes and systemic threats to public finances
4	Procedural and evidentiary imperative	Ensures that audit findings are converted into evidence	Documentation standards, interaction with NABU, SAPO, and law enforcement agencies	Improving the effectiveness of criminal proceedings and reducing impunity
5	Outcome-oriented and preventive imperative	Focuses the audit on eliminating the causes of corruption violations, rather than merely recording them	Development of systemic recommendations, monitoring of implementation, and assessment of effectiveness	Strengthening financial and economic security, minimizing repeat violations

Source: compiled by the authors

The aspects outlined above indicate that Ukraine's current anti-corruption system is in a state of institutional transition, where individual elements function effectively, yet the overall architecture remains insufficiently coordinated. Vulnerable, above all, are the processes that ensure the implementation of state imperatives for anti-corruption financial investigations and anti-corruption audits: the independence of financial investigation bodies, the consistency of procedures, digital data integration, and the ability to convert audit information into evidence.

Particular attention must be paid to the institutional capacity of the Economic Security Bureau, which, by its very nature, is intended to serve as the key link between audit findings and subsequent law enforcement actions. Insufficient digitalization, limited analytical tools, and inconsistent approaches to risk assessment hinder the Bureau's ability to fully fulfill this role.

The incomplete nature of judicial reform also remains a significant systemic challenge. In the absence of predictable and independent judicial procedures, the effectiveness of anti-corruption financial investigations and anti-corruption audits is diminished, as the legal validation of identified violations requires not only oversight but also effective law enforcement.

Thus, institutional and regulatory gaps create a systemic risk that affects not so much individual investigations as the state's ability to maintain a comprehensive anti-corruption framework. In the context of European integration processes, these shortcomings are of particular significance, as the effectiveness and independence of oversight mechanisms are among the key criteria for assessing Ukraine's readiness for deeper integration into the European Union's legal framework.

To develop a comprehensive scientific approach to studying the state imperatives of anti-corruption financial investigations and anti-corruption audits, it is necessary to clarify their substantive nature and functional purpose within the national security system.

In the context of anti-corruption financial investigations and anti-corruption audits, state imperatives should be understood as normatively and institutionally enshrined requirements that are mandatory in nature and define the rules, limits, and objectives of the functioning of special procedures in the public sector. Unlike general regulatory provisions, imperatives establish the state's strategic obligation to ensure transparency, accountability, and continuous oversight of the use of public resources. Their distinctive feature lies in the fact that they are aimed not only at regulating the behavior of auditees but also at maintaining the state's institutional stability and financial security (Table 2).

Table 2

Characteristics of State Imperatives for Anti-Corruption Financial Investigations and Anti-Corruption Audits

No.	Characteristic	Description of the characteristic	Scientific and practical significance
1	Goal orientation	The focus of imperatives on protecting the state's financial, legal, and security interests	Ensures the strategic focus of audit activities
2	Regulatory clarity	Clear legal codification of the content, scope, and procedures of imperatives	Elimination of arbitrary interpretation, creation of a stable legal environment
3	Institutional enforceability	Mandatory application of imperatives by all control and audit entities	Ensures the unity and consistency of actions by state bodies
4	Categorical nature	No deviation or selective compliance with established requirements	Ensures the rigor and predictability of the audit
5	Operational specificity	The existence of defined methods, procedures, and standards for implementing requirements	Prevents the audit from being merely formal or declarative
6	Results-oriented approach	Assessment of the impact of implementing imperatives: risk reduction, increased transparency	Strengthens the preventive role of the audit and its impact on national security

Source: compiled by the authors

The implementation of the state framework for anti-corruption financial investigations and anti-corruption audits is a multi-level process that encompasses the transition from the legal codification of control requirements to their practical application in the activities of government agencies. Within the scope of this study, it is proposed to view this process as a holistic system comprising regulatory, organizational-institutional, methodological, and operational-practical levels.

1. Regulatory and legal level. At this level, the legal framework for the existence of imperatives is defined. This refers to laws, subordinate legislation, and standards that establish mandatory requirements for conducting anti-corruption financial investigations and anti-corruption audits. The functional purpose of the level is to establish legal certainty regarding audit procedures, ensure mandatory compliance with imperatives, align national norms with international standards, and resolve regulatory conflicts. This creates a stable legal environment within which imperatives can operate without the risk of arbitrary interpretation.

2. Organizational and institutional level. This level ensures the institutional implementation of the imperatives, that is, their integration into the structures and processes of government agencies. It encompasses the separation of powers between oversight and audit bodies, ensuring the independence of audited entities, establishing mechanisms for interaction between oversight, analytical, and law enforcement institutions, as well as the personnel and resource capacity of government bodies. The state's ability to effectively implement these imperatives - rather than merely declaring them in regulations - depends on the quality of this level.

3. Methodological level. The methodological level defines the content and methodology for applying imperatives in the process of anti-corruption financial investigations and anti-corruption audits. It includes risk-based methodologies, standards of evidence and documentation, digital tools (Big Data, analytical systems, integrated electronic registries), as well as approaches to comprehensive assessment of corruption risks. It is at this level that imperatives are transformed into specific audit procedures, which precludes their formal or selective application.

4. Operational-practical level. At the final level, the imperatives are directly implemented in the practice of anti-corruption financial investigations and anti-corruption audits. Key outcomes at this level include the formulation of audit conclusions, the identification of corruption schemes and risks, the preparation of recommendations to address the causes of violations, the submission of materials to competent authorities (in particular, NABU and SAPO), and the monitoring of the implementation of recommendations. The effectiveness of this level determines the actual impact of the imperatives on the state's financial security and the ability of state institutions to systematically combat corruption.

Defining the role and place within the system is an organizational and institutional imperative that is implemented through a clear definition of the functions and interactions of key actors in the national security system. The implementation of state imperatives for anti-corruption financial investigations and anti-corruption audits is not limited to establishing requirements or regulatory provisions. It requires a series of interrelated elements that form an environment in which the audit can perform its functions fully and continuously. For the sake of analysis, it is advisable to group these elements into three categories: institutional, methodological, and results-oriented and security-related. Each encompasses its own set of conditions and factors, without which these imperatives cannot be transformed into effective tools for countering corruption risks.

As the study's findings show, the effectiveness of implementing state imperatives for anti-corruption financial investigations and anti-corruption audits is determined not only by the existence of regulatory provisions but also by the ability of state institutions to ensure their practical implementation. This is precisely why the analysis of key elements - without which anti-corruption financial investigations and audits cannot fully perform their preventive and security functions - is of particular importance.

Key elements of implementation.

1. Functional independence. The activities of bodies conducting anti-corruption financial investigations and audits inevitably come into conflict with the interests of various influential groups; therefore, the issue of their independence is of fundamental importance. This concerns not only legal guarantees but also the actual ability to operate without external pressure. If an institution feels dependent on political decisions or individual officials, the fulfillment of its mandates becomes a mere formality, and the results of its audits lose credibility.

2. Separation of functions. The financial control system in Ukraine consists of several bodies, and the logic and speed of response to identified violations depend on how clearly their powers are defined. Unclear competences lead to duplicate inspections, loss of information, or, conversely, to situations where potentially important areas are overlooked entirely. Therefore, the separation of functions is not merely an organizational issue but also part of the state's imperative logic.

3. Inter-institutional cooperation. Measures for conducting anti-corruption financial investigations and anti-corruption audits cannot exist in isolation from other elements of the anti-corruption ecosystem. For their results to have practical follow-through, stable and predictable mechanisms for interaction between auditors, analytical units, and pre-trial investigation bodies are necessary. The absence of such interaction creates gaps through which even high-quality findings fail to translate into real management decisions.

4. Institutional capacity. Even the best regulatory framework will not function if audit bodies lack the necessary resources. This applies not only to funding or technical equipment but also to the level of staff training, the ability to work with large datasets, the presence of analytical departments, and so on. Sufficient institutional capacity is one of the least visible but most critical conditions for the successful implementation of these imperatives.

Methodological modernization of anti-corruption financial investigations and anti-corruption audits is a necessary condition for their practical effectiveness. According to the study, modern auditing cannot be limited to reviewing documents after a violation has occurred. Its task lies in the early identification of risk areas, the assessment of behavioral and financial indicators, the use of digital data sources, and the formation of an evidence base suitable for subsequent managerial or law enforcement decisions.

Assessing the impact on national security is an imperative based on effectiveness and is the highest priority, requiring that audit results have a measurable impact on strengthening the state. Assessing the impact of anti-corruption audits on national security should be conducted not only based on the number of violations identified, but also on the audit's ability to influence the quality of public resource management, reduce systemic corruption risks, and enhance the resilience of state institutions. According to recent research in the field of financial control, it is precisely the preventive and managerial effects of an audit that are increasingly viewed as the key criteria for its effectiveness.

Let us consider the specifics of assessing the effectiveness and implementation of anti-corruption financial investigations and anti-corruption audits. To fulfill state imperatives, it is critically important to integrate anti-corruption financial investigations and anti-corruption audits into the national security system.

To quantify the effectiveness of anti-corruption financial investigations and anti-corruption audits, it is advisable to use a system of quantitative indicators that allows for the assessment not only of the detection of violations but also of the managerial, financial, and preventive effects of audit procedures (Table 3).

Table 3

Quantitative indicators of the effectiveness of anti-corruption financial investigations and anti-corruption audits

No.	Indicator Name	Description
1	Number of identified corruption risks	Number of identified and documented corruption risks in critical processes that constitute systemic gaps
2	Economic impact	Amount of funds returned to the budget as a result of implementing audit recommendations or materials transferred to law enforcement agencies
3	Level of implementation of recommendations	Percentage of auditors' systemic recommendations aimed at addressing the root causes of corruption that have been implemented.
4	Response time	The average time between the official submission of an audit report identifying risks and the documented implementation of corrective measures by the management of the audited entity.

Source: compiled by the authors

These quantitative indicators transform anti-corruption financial investigations and anti-corruption audits into a measurable public policy tool aimed at reducing corruption risks and ensuring the state's stability.

The effectiveness of anti-corruption financial investigations and anti-corruption audits is assessed not so much by the number of violations detected as by their preventive impact on eliminating the systemic causes of corruption and their ability to strengthen the state's financial stability, which constitutes a direct contribution to national security.

Conclusions. The study demonstrates that the state imperatives of anti-corruption financial investigations and anti-corruption audits play a system-forming role in the sphere of public finance. Their impact is not limited to regulatory control, as these imperatives shape the overall logic of the control system, define the nature of interaction between institutions, and direct audit activities toward preventing corruption risks.

The legal clarity of these imperatives ensures the predictability of control procedures and minimizes the risks of arbitrary interpretation of the powers of control bodies. As a result, anti-corruption financial investigations and audits acquire a clear legal framework, which strengthens their evidentiary value and managerial significance.

The institutional dimension of the imperatives demonstrates that the independence of investigative and audit bodies, the proper division of functions, and effective channels of interaction between oversight bodies are critical prerequisites for their effectiveness. Without institutional coordination and resource capacity, audit procedures cannot have a real impact on the public administration system.

The methodological component of the imperatives confirms that modern approaches to auditing must be based on risk analysis, the use of digital tools, and standardized procedures for establishing evidence. This approach allows not only for the identification of violations but also for the identification of structural problems that create the conditions for corruption schemes.

The practical aspect of implementing these imperatives demonstrates that the effectiveness of an audit is measured not by the number of violations identified, but by the system's ability to influence management decisions, eliminate the root causes of risks, and ensure a long-term preventive effect.

The security implications of implementing these imperatives are of particular importance. Anti-corruption financial investigations and anti-corruption audits, conducted within clearly defined requirements and procedures, contribute to enhancing the state's institutional resilience and reduce the vulnerability of the public administration system to internal threats. This allows the imperatives to be viewed as an element of national security policy, rather than solely as a tool of financial control.

Thus, the imperatives of anti-corruption financial investigations and audits form a comprehensive mechanism for ensuring transparency, accountability, and the effectiveness of public administration. Their improvement and proper implementation are of strategic importance for strengthening trust in public institutions and developing sustainable anti-corruption practices.

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