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CONCEPTUAL BASIS OF ANTI-CORRUPTION AUDIT

ABSTRACT

Globalization processes, transformational changes, and the development and expansion of the capital market are not only factors in the development and growth of the economy but also possible motivators for individuals in terms of obtaining improper benefits. Corruption consistently occupies the top place among the problems troubling society. Modern institutions must develop and implement such means, methods of protection, as well as alternatives that would minimize the occurrence and realization of corruption risk. Some of the most important ways are to raise consciousness and integrity, eradicate stereotypical thinking, and promote the principle of zero tolerance to any forms and manifestations of corruption. One of the next important means is maximum digitalization in society, business and government. The inevitability of punishment is another of the mandatory top elements, without which preventing, detecting and combating corruption will not have the desired effect. The aim of the study is to reveal the essence, purpose and objectives of the anti-corruption audit. In general, to develop and substantiate the conceptual foundations of anti-corruption audit in the context of modern challenges and concerns existing in society. During the research, the author's approach to revealing the conceptual basis for the construction and implementation of anti-corruption audits in domestic reality has been formed. An anti-corruption audit is one of those effective mechanisms that will allow to build a transparent, responsible activities not only at the level of enterprise or institution but also at the level of the entire country and the global economy as a whole. It is through the prevention and eradication of negative trends and actions of officials, management, and other personnel in abusing their official position and undue influence in their own interests that it will be possible to achieve sustainable development of society as a whole.

Keywords: corruption, audit, anti-corruption audit, internal audit, conceptual foundations, vision, mission, corporate social responsibility, fraud

JEL Classification: D73, M42, M48, M49

INTRODUCTION

Corruption is a negative phenomenon in society, in particular, this applies to Ukraine. In 2022 Ukraine ranked 116th out of 167 countries in terms of the Corruption Perceptions Index, in 2021 – 122nd place, in 2020 – 117th place (Corruption Perceptions Index, 2022). In general, from 2020 to 2022, the corruption index decreased by one point, which indicates a positive trend. However, the level of corruption in Ukraine is still at a high level. This is exactly what requires the use of an effective anti-corruption tool, which can be an anti-corruption audit. The study of anti-corruption audit is aimed at identifying, analyzing and preventing corruption risks in the activities of organizations, public institutions, enterprises and other business entities. Since corruption has a negative impact on all aspects of the life and development of society, the study of anti-corruption audits is relevant and important to ensure consistency, transparency and trust in the modern world.

The lack of unified approaches to the development of anti-corruption audits in Ukraine, the lack of validity of the conceptual foundations of anti-corruption audits, and the unsettledness of the current legislation regarding its implementation makes it impossible to develop optimal ways of developing such audits in Ukraine, which worsens the fight

against corruption both at the level of an individual business entity and at the state level.

LITERATURE REVIEW

Recently, the issues of anti-corruption audit are increasingly attracting the attention of both domestic and foreign scientists. Nigerian authors S. Agbo & J.A. Aruomoaghe [1] explore performance auditing as an anti-corruption tool in Nigeria's public sector administration.

Saudi Arabian researcher J. Al-Okaily [2] examines anti-corruption governance and ostensible auditor independence. Nicaraguan scientists J. Arosteguí, C. Hernandez, H. Suazo, A. Cárcamo, R.M. Reyes, N. Andersson, & R.J. Ledogar [3] analyze their country's anti-corruption audit experience. Barbabela L. [4] investigates anti-corruption audits and citizens' trust in auditing and auditing institutions.

At the same time, a group of Ukrainian researchers K.V. Bezverkhyi, S.I. Kovach and A.O. Zolkover [5] will consider the econometric model of the quality of integrated reporting in the anti-corruption audit system to ensure the economic security of the enterprise.

Bobonis G.J., Gertler P.J., Gonzalez-Navarro M., & Nichter S. [6] reveal evidence of anti-corruption audit in Brazil.

Bozhenko V.V., Lyeonov S.V., Polishchuk Ev.A., Boyko A.O. & Artyukhova N.O. [7] determine the determinants of corruption in the authorities. Chinese researchers S. Chen and H. Ma [8] study anti-corruption reform and audit pricing.

Cheng N.-S [9] examines China's legal system of public audit and the fight against corruption. At the same time, N.I. Gordiyenko [12] explores the virtue audit as a tool to minimize and prevent corruption in an enterprise. Ukrainian scientist L.V. Hnylytska [13] defines an anti-corruption audit as a means of combating corporate fraud.

Jin Q., Jin Y., Tian G.G. & Xuan Y. [14] provide evidence of China's anti-corruption campaign. Narcisa L.A. & Hlaciuc E. [15] reveal current considerations about internal audit and anti-corruption initiatives.

Scientists K.O. Nazarova, O.V. Komirna, and V.S. Nehodenko [16] investigate anti-corruption audits, in particular in the private sphere. At the same time, K. Nazarova, K. Bezverkhyi, V. Hordopolov, T. Melnyk, & N. Poddubna [17] analyze the risks of companies' activities based on non-financial and financial reports in the context of the economic security of the enterprise.

The team of English authors R.I.A. Salem, M. Ghazwani, A.M. Gerged, and M. Whittington [18] investigate the quality of anti-corruption disclosure and revenue management in the UK.

Sarhan A.A., Cowton C.J. [19] analyzes combating bribery and corruption. At the same time, a group of foreign researchers H. Su, Y. Lu, O. Lyulyov, and T. Pimonenko [20] consider good governance with public participation and national audit to reduce corruption.

Despite the growing attention both of domestic and foreign authors to this issue, it should be noted that the above scientific papers lack the conceptual foundations of anti-corruption audit, so this issue requires a deeper study. The lack of conceptual foundations for anti-corruption audits makes it impossible to conduct them effectively in Ukraine, which worsens anti-corruption measures, both at the level of an individual business entity and at the level of the state as a whole.

AIMS AND OBJECTIVES

The purpose of this study is to develop the conceptual foundations of anti-corruption audit, taking into account international experience in implementing it in the domestic practice of combating corruption. According to the goal, we have formed the research tasks:

- to determine the purpose and objectives of the anti-corruption audit;
- to define the mission and vision of the anti-corruption audit;
- to find out the object, and subject of anti-corruption audit; to explore the subject and functions of anti-corruption audit;
- to highlight the advantages and disadvantages of anti-corruption audit;
- to develop a scheme of conceptual foundations of anti-corruption audit.

The hypothesis of the study is the development of the conceptual framework of anti-corruption audit to ensure effective implementation in the practice of combating corruption.

METHODS

We used general scientific and special methods for studying processes and phenomena in their interconnection and development, namely: the dialectical method was used in determining the economic essence of the concept of "anti-corruption audit"; induction and deduction were applied in the formulation of goals, objectives, object, subject and anti-corruption audit; methods of associations and analogies were applied in the development of the vision and mission of the anti-corruption audit; analysis and synthesis were used to highlight the advantages and disadvantages of anti-corruption audit; the concretization method was applied in the study of the principles and functions of anti-corruption audit; the method of formalization was applied in the development of a scheme for the formation of the conceptual foundations of anti-corruption audit in Ukraine; a hypothetical method was used to construct the research hypothesis used. A bibliographic and bibliometric analysis of publications on this topic was carried out, and the visualization of the research results was achieved by a graphical method, in particular, tables and figures. To form the results of the research results and conclusions, the method of systematization and generalization was used.

It is advisable to form a comprehensive view of the main trends of stakeholder changes in anti-corruption audit issues using the trend analysis presented in Figure 1 using the Google Trends toolkit (Google Trends, 2023) for the period from January 1, 2004 to November 17, 2023, aimed at identifying patterns of changes in the search trend by users of the Google search engine for five main concepts («Anti-corruption audit», «Anti-corruption measures», «Anti-corruption inspection», «Anti-Corruption Authority», «Anti-Corruption verification»), which are most often used to explain the anti-corruption audit.

It is worth noting that the feature of this type of trend analysis is the relative comparability of its results, that is, when constructing a graphic interpretation of the trend, the maximum value of search activity for the selected concept is taken into account to display the content requested by Internet users.

For example, of the five selected categories, the term «Anti-corruption measures» was the most popular, while the largest number of requests occurred in March 2005, which can be seen in Figure 1, while the rest of the searches for the intensity of the other studied categories will be calculated exactly relative to this maximum value.

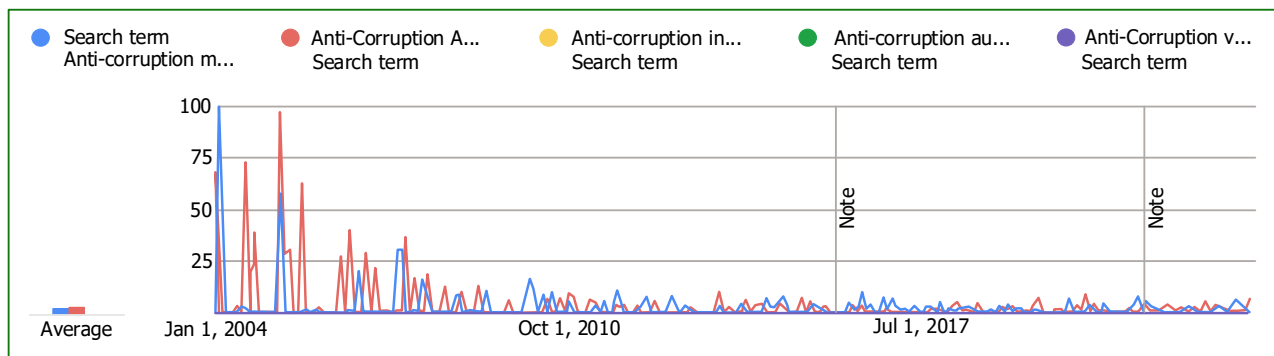


Figure 1. The dynamics of changes in the frequency of searches by category of anti-corruption audit in the world according to Google Trends for the period January 1, 2004 – November 17, 2023.

Thus, based on the results of trend analysis, it can be concluded that Internet users' interest in certain issues has been at a consistently high level for more than 19 years. Such a term as «Anti-corruption measures» is the most frequently used in the entire sample, the frequency of searches for «Anti-corruption inspection», «Anti-corruption audit», «Anti-Corruption verification» is the lowest, and the frequency of searches for such definitions as «Anti-Corruption Authority» is average in popularity.

The information base of the study is the scientific works of Ukrainian and foreign researchers on the prevention of corruption, in particular, anti-corruption audits; analytical reviews of international institutions.

RESULTS

In Organisation for Economic Co-operation and Development (OECD) countries, regulations concerning risk management and internal control are robust, with countries implementing an average of 72% and 81% of the elements of standard regulations, respectively. However, regulations on internal audit are less comprehensive, with countries averaging only 51% of the standard elements. This highlights internal audit as an area needing further enhancement [21].

In most cases, these regulations also cover fraud and corruption risks: 70% of countries have issued guidance on fraud and corruption prevention as part of their internal control systems, and 71% explicitly address these risks in their risk management frameworks (Figure 2).

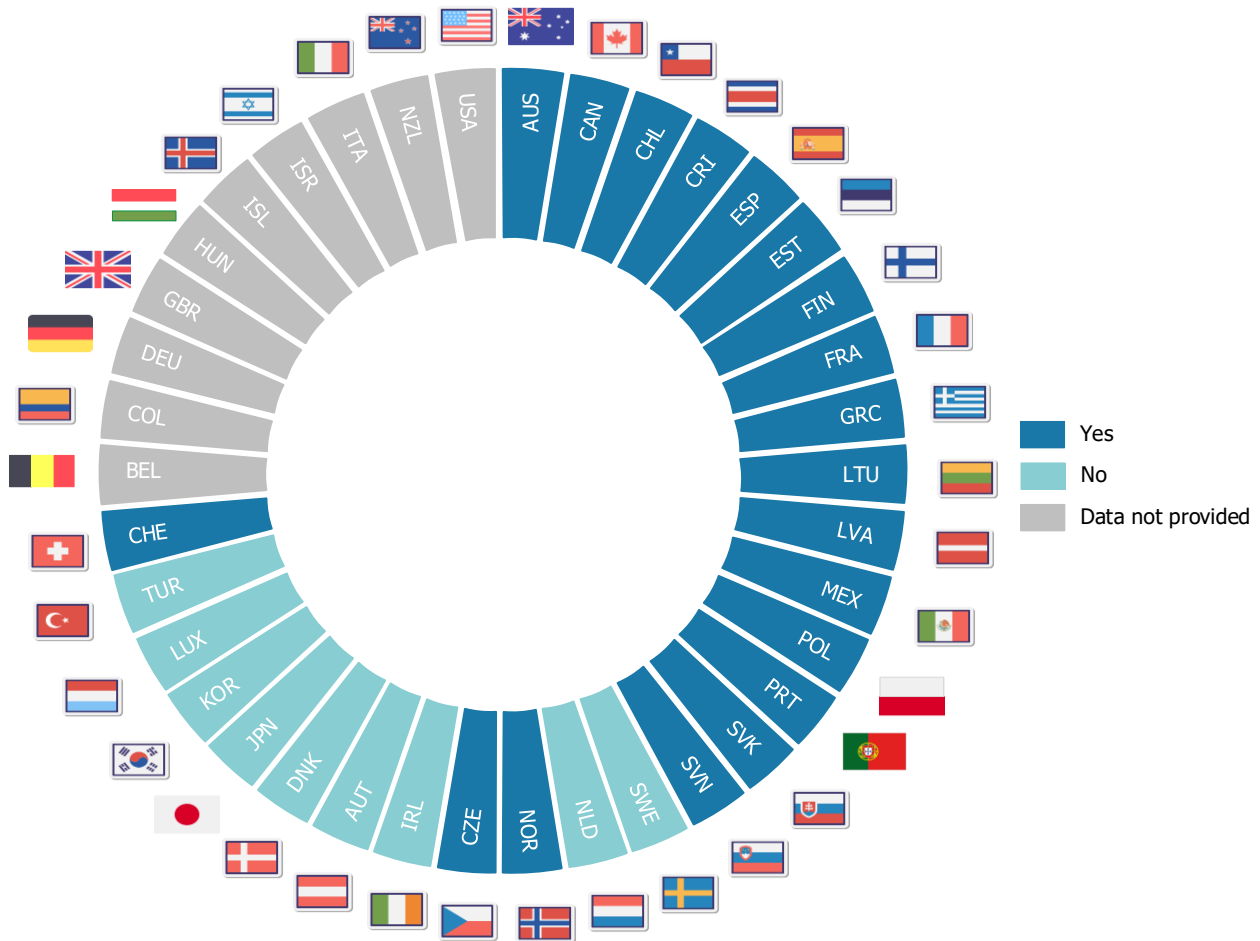


Figure 2. Countries addressing fraud and corruption in their internal control framework. (Source: generated by the authors based on [21, p. 28])

Around 95% of companies publish an average of 997 words of anti-corruption information. The nature of anti-corruption information disclosure varies greatly across jurisdictions (Figure 3) [22, p. 4].



Figure 3. Assurance of anti-corruption information. (Source: generated by the authors based on [22, p. 4])

Thus, analyzing Figure 3, it can be said that 29% of companies verify anti-corruption information, and 71% provide such information without verification.

That is why it is proposed to consider an anti-corruption audit, which, in our opinion, is a reliable anti-corruption tool.

Anti-corruption audit plays an important role in combating corruption and ensuring transparency and efficient use of resources in institutions, organizations and government structures. Anti-corruption audit plays an important role in combating corruption and ensuring transparency and efficient use of resources in institutions, organizations, and government structures. The main goal of an anti-corruption audit is to identify, detect and prevent possible cases of corruption, as well as to strengthen control and management systems that contribute to the effective operation of organizations. Based on the purpose of the anti-corruption audit, their main tasks were formulated:

The tasks of an anti-corruption audit include:

1. *Corruption risk assessment.* An anti-corruption audit aims to identify potential risks of corruption in an organization or system. This may include an analysis of organizational processes, financial transactions, procurement procedures and other areas of activity where corrupt practices may occur.
2. *Corruption cases detection.* An anti-corruption audit is aimed at detecting facts of corruption or potential violations. This includes checking financial statements, auditing internal controls, checking compliance with rules and procedures, and other sources of information that indicate corrupt activity.
3. *Assessment of the efficiency of anti-corruption actions.* Anti-corruption audit allows to evaluate the effectiveness and efficiency of anti-corruption measures taken by the organization. This includes verification of the implementation of policies, procedures, controls and monitoring.
4. *Recommendations and action plan.* Based on the results of the anti-corruption audit, recommendations are made to improve anti-corruption systems and procedures. These may include recommendations for changes to policies, procedures, controls, staff training and other aspects that will help reduce the risk of corruption.
5. *Monitoring and tracking.* An anti-corruption audit may include a mechanism to monitor and track the implementation of the recommendations and action plan. This helps to ensure that the proposed activities are actually implemented and achieve the expected results.

Thus, the above-mentioned tasks are:

- assessment of corruption risks;
- detection of corruption cases;
- evaluation of the effectiveness of anti-corruption measures;
- recommendations and action plan;
- monitoring and tracking fully reveal the purpose of the anti-corruption audit.

Having determined the purpose and objectives of the anti-corruption audit, its mission should be formulated too. The mission of an anti-corruption audit is to identify, evaluate and prevent corrupt practices in various areas of activity, such as government institutions, authorities, public institutions, non-profit organizations, and the private sector. It is an important tool in the fight against corruption, which affects the efficiency, fairness, and development of society. The anti-corruption audit mission is an important part of the anti-corruption strategy, as it helps to identify problem areas and suggests real measures to prevent corruption and improve public administration. The main aspects of the mission of the anti-corruption audit are determined through its role.

Identification of corruption risks. Anti-corruption audit allows to identify of potential risks associated with corruption in the processes, procedures and management systems of the organization. This contributes to the implementation of measures to prevent and reduce them.

Evaluation of the effectiveness of the control mechanism. An anti-corruption audit checks the effectiveness of existing control systems, internal rules and procedures aimed at preventing corruption. It identifies shortcomings and offers recommendations for improving management and control systems.

Identification of cases of corruption. By means of conducting an anti-corruption audit, the presence of facts of corruption in the internal and external operations of the organization is checked. This may include analysis of financial statements, identification of conflicts of interest, verification of compliance with ethical standards, etc.

The development of anti-corruption strategies is an important component of the fight against corruption. The main purpose of such strategies is to prevent, detect, suppress and investigate cases of corruption. We propose to include in the process of developing anti-corruption strategies the following components:

1. Context analysis. The first step is a thorough analysis of the political, economic, social and legal situation in the country or organization. The study of corruption risks, legislation, international obligations and features of the governance system will help to understand the problems and potential areas of intervention.
2. Involvement of stakeholders. It is important to involve stakeholders in the strategy development process. It can be:
 - government authorities. Representatives of the government and public authorities should be included in the process of developing an anti-corruption strategy. They have advanced knowledge of legislation, policy priorities and resources that can be used to fight corruption;
 - public organizations. Non-governmental organizations, activists and public figures play an important role in combating corruption. They can offer ideas, and expertise and provide monitoring activities to ensure transparency and accountability in the implementation of the anti-corruption strategy;
 - business sector. Business representatives are interested in fighting corruption, as it affects the business climate, competitiveness and investment attractiveness. They can help with ethical standards, as well as collaborate with government authorities and the public sector in the implementation of the strategy.
3. International organizations. International organizations such as the UN, the European Union, the World Bank, etc. can provide technical support, funding and expertise in the development of an anti-corruption strategy and its implementation.

Engaging stakeholders will contribute to a wide range of perspectives, expertise and legitimacy of the anti-corruption strategy. This approach has undeniable advantages.

Viewpoint diversity. Stakeholder engagement provides a wide range of perspectives, experiences and expertise. Different groups may have their own unique insights and understanding of the problem of corruption, which helps to find more comprehensive and balanced solutions.

Credibility and legitimacy. When different groups of society have the opportunity to express their opinions and take part in the decision-making process, this contributes to wider acceptance and support of the strategy and increases the legitimacy and credibility of the anti-corruption strategy.

Effectiveness of the implementation. Stakeholder engagement ensures greater support and collaboration in the implementation of the strategy. When all stakeholders are involved and committed, the chances of successful strategy implementation are increasing.

Monitoring and responsibility. The involvement of the public and independent observers allows for oversight, monitoring and response for the implementation of the anti-corruption strategy. Thus, the participation of stakeholders in the preparation and implementation of the strategy contributes to a wide range of perspectives, expertise and legitimacy. These may be disciplinary measures, judicial procedures and other mechanisms that encourage responsibility for corruption. These mechanisms allow for openness, responsibility and control within anti-corruption strategies, which contribute to their effectiveness and success.

The above-mentioned advantages regarding the involvement of interested parties enable the effective development of an anti-corruption strategy. This will make it possible to obtain a diverse vision of the anti-corruption strategy, which will take into account the requirements of all stakeholders.

The anti-corruption audit vision defines the desired end result or state towards which this type of audit activity should strive. The main goal is to create an honest, transparent and efficient society, where corruption is minimized or completely eliminated. Here are a few key elements of the anti-corruption audit vision:

1. Culture of adherence to the principles of honesty and moral standards. Anti-corruption audit should reinforce and promote a culture of integrity, ethical standards and integrity across all levels of government.
2. Prevention of corruption and identification of corruption risks. The vision provides for effective measures to prevent corrupt practices and identify potential risks.
3. Ensuring transparency and responsibility. Anti-corruption audit contributes to ensuring transparency and openness in management and financial reporting, as well as increasing the responsibility of officials and institutions to society.
4. Improvement of management processes. Audit activities should contribute to the improvement of the management system, procedures and policies in order to efficiently use resources and prevent corruption.

5. Partnership and cooperation. The vision foresees active cooperation between auditors, public organizations, government institutions and the private sector in a joint effort to fight corruption.
6. Increasing public confidence. Due to the anti-corruption audit, an increase in the level of public confidence in state institutions and other organizations is achieved.

The overall vision of anti-corruption audit is to create a society where a culture of transparency, honesty and integrity is the norm, and corruption does not exist. This contributes to the creation of a strong, stable and efficient system of government that contributes to the development and prosperity of the country and all its citizens.

The object of an anti-corruption audit is a specific area of activity, organization or structure, which is checked in order to identify corruption risks and deficiencies in the control system. Objects of anti-corruption audit can be:

1. State institutions. The audit can be carried out in ministries, departments, police, prosecutors, tax authorities and other government agencies in order to ensure transparency and efficiency.
2. Commercial organizations. Private companies may be an object to anti-corruption audit, especially those doing business with government agencies or implementing a public contract.
3. Non-governmental organizations. Non-profit organizations, charitable foundations, public associations and other public entities may be an object to an anti-corruption audit to check the use of funds and activities in general.
4. Projects and programs. The audit may concern individual projects or programs, including those funded by the state or international organizations, at the request of the grantor.
5. Rest of the economic sectors. The object of an anti-corruption audit can be any other organizations or structures that attract financial resources and operate under the influence of possible corruption risks.

Also, an object of an anti-corruption audit could be specific aspects, processes, operations, contracts or financial transactions that are an object to verification in order to identify possible manifestations of corruption. The object of an anti-corruption audit is determined depending on the specific organization or area of activity subject to audit. Several examples of objects of anti-corruption audit are presented in Table 1.

Table 1. Examples of anti-corruption audit objects.	
Audit subjects	Characteristics of subjects
Purchasing process	Checking the activities of the procurement service for compliance with the law and moral standards, identifying possible prickly points for corruption when concluding contracts with suppliers
Financial statements	Analysis of financial statements to identify illegal transactions, abuse of financial resources and concealment of corrupt practices
Control systems	Assessing the effectiveness of the organization's existing control systems to identify possible gaps or corruption risks
Policies and Procedures	Checking existing policies and procedures for compliance with anti-corruption standards and developing recommendations for their improvement
Personnel Management	Analysis of the processes of hiring, promotion and dismissal of employees to identify possible corrupt practices in this area
Public procurement	Reviewing public procurement processes to prevent corruption in public procurement
Projects and programs	Analysis of the activities of individual projects or programs to identify corruption risks and inefficient use of resources

The subject of an anti-corruption audit is determined in the process of preparing the auditor, agreed with the customer of audit services, and should be consistent with the objectives of the audit - identifying possible manifestations of corruption and developing recommendations for improving the management and control system to prevent corruption.

Subjects of the anti-corruption audit are participants or parties who are involved in the audit in order to control and assess corruption risks. Their roles may be different and each has their own duties and responsibilities in the audit process. The main subjects of anti-corruption audits are considered in Table 2.

Table 2. The main subjects of anti-corruption audit.

Audit subjects	Characteristics of subjects
Auditors or audit organizations	These are independent specialists with experience and knowledge in audit and control issues. They conduct an anti-corruption audit, analyzing the activities of the organization and evaluating its compliance with standards, legislation and ethical standards.
Authorities of state control and supervision	Some public authorities may also be involved in anti-corruption audit to ensure independent control over the activities of public organizations, compliance with laws and standards
Bodies of power and administration	The management of the organization, including directors, managers and senior officers, may be involved in the audit to facilitate the audit procedures and provide the necessary information.
The Organization's staff	The Organization's staff can participate in the audit process by providing auditors with access to relevant data, documents and information
External parties	In some cases, external experts, consultants or members of the public are involved to provide additional checks, advice or assessments of the anti-corruption audit.

The success of the anti-corruption audit depends on the joint efforts of these entities and their desire to promote transparency, honesty and efficiency of the organization, enterprise or other object of the audit.

In general, an anti-corruption audit is aimed at identifying corruption risks, revealing facts of corruption, evaluating the effectiveness of anti-corruption measures and developing recommendations for improving the anti-corruption strategy and practices of an organization or system.

The principles of anti-corruption audit define the basic rules and values that auditors should be guided by conducting an audit in order to detect, prevent and combat corruption. Some of the most important principles of anti-corruption audit are presented in Table 3.

Table 3. The most important principles of anti-corruption audit.

Principles	Characteristics of principles
Independence	The audit should be carried out regardless of the controlled objects and external influences. Auditors must act without any conflicts of interest.
Objectivity	Auditors must express objective and impartial opinions and conclusions based on available and reliable information.
Integrity	Auditors should demonstrate a high level of integrity in their activities, including honesty, transparency and responsibility.
Competence	Auditors must have the appropriate knowledge, skills and experience to effectively perform audit tasks.
General Approach	Anti-corruption audit requires a systematic approach to the analysis and assessment of corruption risks, as well as the development of strategies for preventing and controlling corruption.
Transparency	Auditors should act transparently and publish the results of their activities so that the public can compare them with the activities of controlled organizations.
Partnership	Engagement with other stakeholders such as civil society organizations, the media and law enforcement agencies can improve the effectiveness of an anti-corruption audit and facilitate the implementation of its results.
Confidentiality	Auditors must maintain the confidentiality of information obtained during the audit, in particular with regard to the identification of sources of information and possible subjects of corrupt practices.

The principles mentioned above can be the basis of an effective anti-corruption audit aimed at improving transparency, ensuring accountability and preventing corruption in government institutions, authorities and other organizations.

We propose to highlight the main functions of anti-corruption audit:

- *Corruption risk assessment.* The auditor analyzes the activities of the organization to identify weaknesses that may contribute to corruption. This includes checking the systems of control, execution of transactions and interaction with the parties.
- *Checking compliance with rules and regulations.* The auditor checks whether the laws, policies, procedures and ethical norms aimed at preventing corruption are being followed by an organization.
- *Verification of transparency.* The auditor assesses how transparently the business transactions are conducted and the financial statements of the organization are disclosed.
- *Analysis of risk management system.* The auditor examines and evaluates the effectiveness of the risk management system in preventing corruption and recommends improvements as necessary.

- *Checking financial activities.* The auditor analyzes the organization's financial statements for possible signs of financial corruption, including expenses, payments, and contracts.
- *Analysis of control mechanisms.* The auditor evaluates the effectiveness of the organization's existing control mechanisms and makes recommendations for their improvement.
- *Support for the development of an anti-corruption culture.* The auditor works with the structures of the organization to create a conscious anti-corruption culture among staff and management.
- *Development of recommendations.* The anti-corruption audit ends with a report that highlights the identified problems, risks and shortcomings, as well as recommendations for eliminating the identified problems.

It is important to note that the anti-corruption audit must be carried out by an independent auditor who does not have a conflict of interest with the organization being audited. The results of the audit help the organization to implement effective measures to prevent corruption and maintain public confidence.

An anti-corruption audit has many benefits that make it an important and effective tool in fighting against corruption and building transparency and trust. The most important advantages of anti-corruption audit are discussed in Table 4.

Table 4. Advantages of anti-corruption audit.

Advantages	Characteristics of advantages
Identification of risks	Anti-corruption audit allows to identify potential risks of corruption in the activities of the organization. Identification of these risks allows you to take measures to prevent and reduce them.
Evaluation of the effectiveness of control	An anti-corruption audit helps to verify the effectiveness of control and transparency systems. It helps to identify weaknesses and propose measures to improve them.
Ensuring legal compliance	Anti-corruption audit allows to check whether the activities of the organization meet the requirements of the legislation related to combating corruption.
Reputation improvement	Carrying out an anti-corruption audit and taking measures to prevent corruption contributes to the reputation of the organization and the confidence of stakeholders.
Involvement investors and partners	Companies that demonstrate their responsibility and ability to fight corruption tend to attract more investors and partners.
Improving Efficiency	Anti-corruption audit helps to identify inefficient processes and ensure better management of resources.
Protection from offences	The implementation of an anti-corruption audit helps the organization protect itself from possible offences and the negative consequences associated with corruption.
Ensuring sustainable development	Anti-corruption audit improves resource management and organizational performance, contributing to sustainable development and long-term performance.

Anti-corruption audit is an important tool for ensuring accountability, transparency and effective management in organizations. It reduces the risk of corruption and builds stakeholder trust, which is key to success and sustainability.

Although an anti-corruption audit is an important tool in the fight against corruption and ensuring transparency, it can also have its disadvantages and limitations (Table 5).

Table 5. Disadvantages of anti-corruption audit.

Disadvantages	Characteristics of disadvantages
Limited availability of information	Anti-corruption audits can be limited by the availability of information, especially in cases where companies or government agencies do not provide sufficient transparency or refuse to provide relevant data
Cost and complexity	Conducting an anti-corruption audit can be a costly and time-consuming process, especially for large organizations or government agencies. This can create restrictions for smaller companies or institutions that do not have sufficient resources
Incomplete information	The information obtained during an anti-corruption audit may be incomplete or insufficient to identify all corruption risks. This can lead to skipping some corrupt activities
Efficiency requirement	Conducting an anti-corruption audit does not guarantee the full effectiveness of combating corruption. Corrupt individuals may attempt to evade detection and outsmart the audit process
Insufficient legislative basis	In some countries, there may be an insufficient legislative framework or a weak judicial system, which may limit the real consequences or penalties for corrupt acts
Political influence	An anti-corruption audit may be influenced by political structures or interests, which can complicate the objectivity and independence of the audit

Despite these shortcomings, anti-corruption audit remains an important tool in fighting corruption and improving transparency and trust. Innovative approaches, legislation improvements and assurance of auditor independence can help overcome some of these shortcomings.

Based on the observations outlined above, a scheme for the formation of the conceptual foundations of anti-corruption audit is proposed.

Thus, the theoretical foundations of anti-corruption audit have been developed, which include the conceptual foundations of anti-corruption audit (essence, mission, purpose, vision, tasks, objectives, functions, principles and subject) in order to overcome corruption. This made it possible to form the basis for the introduction of an anti-corruption audit.

DISCUSSION

The burgeoning interest in anti-corruption audits among both domestic and international scholars underscores its critical role in enhancing transparency, accountability, and governance across different sectors. This multifaceted research spans diverse geographical contexts and explores various aspects of anti-corruption auditing, illustrating its global significance and the need for tailored approaches in different regions.

In Nigeria, S. Agbo and J.A. Aruomoaghe [1] focus on performance auditing within the public sector administration, highlighting its potential to combat corruption. Performance auditing, which evaluates the efficiency, effectiveness, and economy of governmental operations, can identify areas susceptible to corrupt practices and recommend improvements. This approach is pivotal in Nigeria, where public sector corruption remains a significant challenge, impeding development and undermining public trust.

Al-Okaily J. [2] from Saudi Arabia delves into the intricacies of anti-corruption governance and the perceived independence of auditors. The study emphasizes that auditor independence is crucial for the credibility of anti-corruption audits. Without genuine independence, audits may fail to expose corrupt practices, thereby perpetuating a culture of impunity. Al-Okaily's [2] research suggests that strengthening regulatory frameworks to ensure auditor independence is essential for effective anti-corruption governance.

Nicaraguan researchers J. Arosteguí et al. [3] provide an insightful analysis of their country's anti-corruption audit experiences. By comparing various anti-corruption initiatives, the study identifies best practices and common pitfalls. Such comparative analyses are invaluable for countries seeking to refine their anti-corruption strategies by learning from others' successes and mistakes.

The work of L. Barbabela [4] underscores the relationship between anti-corruption audits and citizens' trust in auditing institutions. Trust is a fundamental component of effective governance; without it, even the most robust anti-corruption measures may falter. The study suggests that transparent and accountable auditing practices can significantly bolster public trust, enhancing the overall efficacy of anti-corruption efforts.

Ukrainian researchers S.I. Kovach, A.O. Zolkover and et al. [5] explore the use of econometric models to assess the quality of integrated reporting within the anti-corruption audit system. Their research aims to ensure the economic security of enterprises by identifying and mitigating corruption risks through integrated reporting. This approach highlights the intersection of financial reporting and anti-corruption efforts, suggesting that transparent and detailed reporting can deter corrupt activities by increasing the likelihood of detection.

The study by G.J. Bobonis et al. [6] presents evidence of the effectiveness of anti-corruption audits in Brazil, while V.V. Bozhenko et al. [7] identify determinants of corruption in the authorities. Understanding these determinants is crucial for designing targeted anti-corruption measures. In Brazil, where corruption has historically been a pervasive issue, such evidence-based approaches are instrumental in fostering accountability and transparency.

Chinese researchers S. Chen and H. Ma [8] examine the impact of anti-corruption reforms on audit pricing, while N.-S. Cheng [9] investigates China's legal framework for public audit and its role in fighting corruption. These studies highlight the financial implications of anti-corruption measures and the importance of robust legal frameworks in supporting effective audits. The research suggests that reforms can lead to more competitive and fair pricing in the audit market, which in turn can enhance the quality and integrity of audits.

N.I. Gordiyenko [12] explores the concept of virtue audits as tools to minimize and prevent corruption within enterprises, while L.V. Hnylytska [13] focuses on anti-corruption audits as a means to combat corporate fraud. These studies emphasize

the moral and ethical dimensions of auditing, suggesting that fostering a culture of integrity within organizations can be a powerful deterrent against corrupt practices.

Jin Q. et al. [14] provide evidence of the impact of China's anti-corruption campaign, demonstrating its effectiveness in curbing corrupt practices. Narcisa L.A. and Hlaciuc E. [15] discuss current considerations in internal audits and anti-corruption initiatives, highlighting the need for ongoing adaptation and innovation in anti-corruption strategies.

The team of English authors R.I.A. Salem et al. [18] investigates the quality of anti-corruption disclosures and revenue management practices in the UK. Their research underscores the importance of transparent reporting in enhancing accountability and deterring corrupt practices.

Sarhan A.A. and Cowton C.J. [19] analyze strategies for combating bribery and corruption, while a group of foreign researchers led by H. Su [20] consider the role of good governance and public participation in national audits. These studies highlight the multifaceted nature of anti-corruption efforts, suggesting that a combination of regulatory, institutional, and societal measures is necessary to effectively combat corruption.

The diverse range of studies on anti-corruption audits reflects the complexity and global relevance of this issue. From performance auditing in Nigeria to virtue audits in Ukraine, these research efforts underscore the need for context-specific strategies and robust regulatory frameworks. By fostering transparency, accountability, and public trust, anti-corruption audits can play a pivotal role in combating corruption and promoting good governance worldwide.

CONCLUSIONS

As a result of the study, the author's vision of the conceptual foundations of anti-corruption audit were proposed, including the essence, purpose, mission, tasks, vision, object, subject, functions and principles of anti-corruption audit, which allowed to form of its theoretical foundations. Thus, the conceptual basis of anti-corruption audit was first formulated. It will make it possible to implement it into practical activities to combat corruption at both the micro and macro levels. The practical value of the study is that the conceptual basis of an anti-corruption audit can be used to combat corruption. The identified advantages and disadvantages of anti-corruption audits made it possible to establish further development paths in Ukraine. The development of anti-corruption audits in Ukraine is critically important for the fight against corruption and ensuring transparency and efficiency of the activities of government bodies, enterprises and other organizations. The offered ways of developing anti-corruption audits in Ukraine are as follows.

Supporting auditor independence. It is important to ensure the independence of auditors and audit organizations involved in anti-corruption audits. This means avoiding influence from government officials or other interested parties that could affect the objectivity of the audit activities.

Development and implementation of anti-corruption audit standards. Ukrainian organizations conducting anti-corruption audit must consider international standards and best practices. Developing national standards can improve audit processes and the effectiveness of anti-corruption audit.

Strengthening the auditor's professional competence. Auditors involved in anti-corruption audits must have a high level of professional training and knowledge of the characteristics of corruption risks and methods for identifying them.

Public involvement. It is important to create mechanisms to involve the public in monitoring audit procedures and anti-corruption audits. Their participation can contribute to greater transparency and public confidence in the effectiveness of the audit.

Cooperation with international organizations. It may be useful for Ukraine to cooperate with international audit organizations and anti-corruption institutions to exchange experiences and existing practices.

Strengthening the role of audit organizations. Ukrainian audit organizations can play an important role in promoting anti-corruption auditing and promoting the implementation of best practices in the fight against corruption.

Ensuring implementation of audit recommendations. After completion of the anti-corruption audit, the recommendations must be implemented by the organization in which the audit was conducted. This requires an appropriate system of monitoring and ensuring accountability for non-compliance with recommendations.

Encouraging participation in anti-corruption audit programs. To promote anti-corruption auditing in Ukraine, incentives could be created for organizations to voluntarily participate in anti-corruption auditing programs, such as benefits, support or positive publicity.

These ways, in our opinion, will allow to develop anti-corruption audits in Ukraine and contribute to the effective fight against corruption, as well as ensure high standards of transparency and responsibility.

We consider the need to analyze the regulatory framework for anti-corruption audits in Ukraine as a promising direction for further scientific research.

ADDITIONAL INFORMATION

AUTHOR CONTRIBUTIONS

All authors have contributed equally.

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CONFLICT OF INTEREST

The Authors declare that there is no conflict of interest.

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КОНЦЕПТУАЛЬНІ ОСНОВИ АНТИКОРУПЦІЙНОГО АУДИТУ

Глобалізаційні процеси, трансформаційні перетворення, розвиток і збільшення ринку капіталів – це не лише фактори розвитку та зростання економіки, а й можливі чинники мотивації особи в частині отримання неправомірної вигоди. Корупція стабільно займає топове місце серед проблем, які турбують суспільство. Сучасні інституції мають створити та запровадити такі засоби, шляхи захисту, альтернативи, які б мінімізували виникнення та реалізацію корупційного ризику. Один із найважливіших шляхів – це підвищення рівня самосвідомості та доброчесності осіб, викорінення стереотипності мислення, пропагування принципу нульової толерантності до будь-яких форм і проявів корупції. Один із наступних важливих засобів – максимальна диджиталізація в суспільстві, бізнесі та владі. Невідворотність покарання – ще один із обов'язкових топових елементів, без якого запобігання, виявлення та протидія корупції не матиме належного ефекту. Метою дослідження є розкриття сутності, мети та завдань антикорупційного аудиту, а також загальне розроблення та обґрунтування концептуальних основ антикорупційного аудиту в контексті сучасних викликів і занепокоєнь, які існують у суспільстві. У ході дослідження сформовано авторський підхід щодо розкриття концептуальної основи побудови та реалізації антикорупційного аудиту в вітчизняній реальності сьогодення. Антикорупційний аудит – це один із тих дієвих механізмів, який дозволить побудувати прозору, відповідальну діяльність не лише на рівні окремо взятого підприємства, інституції, а й на рівні всієї країни та глобальної економіки в цілому. Саме завдяки запобіганню та викоріненню негативних тенденцій і дій посадовців, менеджменту, персоналу в зловживанні своїм службовим становищем і неправомірним впливом у власних інтересах вдасться домогтися сталого розвитку суспільства загалом.

Ключові слова: корупція, аудит, антикорупційний аудит, внутрішній аудит, візія, місія, корпоративна соціальна відповідальність, шахрайство

JEL Класифікація: D73, M42, M48, M49