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PROBLEMS OF IMPLEMENTING FINANCIAL CONTROL AS A TOOL FOR EXPOSING CORRUPT PERSONS INFILTRATED INTO GOVERNMENT STRUCTURES

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Abstract. The article identifies the organizational and legal problems of implementing financial control as a tool for detecting corrupt persons infiltrated into government structures. It is substantiated that the current legislation of Ukraine contains normatively formalized financial control procedures, in particular the control and verification of declarations, selective lifestyle monitoring of declaration subjects, additional financial control measures, and cooperation between the Asset Recovery and Management Agency and the National Agency on Corruption Prevention regarding the detection of unjustified assets. It has been established that the effectiveness of these procedures is limited by the fragmentation of interagency information exchange, the complexity of access to certain types of information, problems in establishing the actual ownership of assets concealed through third parties, corporate structures, foreign jurisdictions, or financial transactions protected by banking secrecy and financial monitoring confidentiality regimes. It is concluded that financial control may serve as an effective preventive and detection instrument provided that the procedures of the National Agency on Corruption Prevention are combined with properly regulated interaction between the National Agency on Corruption Prevention, the Asset Recovery and Management Agency, the State Financial Monitoring Service, the National Anti-Corruption Bureau, the State Bureau of Investigation, the Security Service of Ukraine, and prosecution authorities. Directions for improving the financial control mechanism are proposed through the development of risk-oriented analytics, electronic information exchange, procedural safeguards for the use of restricted-access information, and normative regulation of interagency coordination.

Keywords: corrupt persons, infiltration, anti-corruption legislation, financial control, organized crime.

JEL Classification: D73, K42, K14

1. Introduction

One of the tactical options of transnational organized criminal groups (hereinafter – criminal groups) is their infiltration into government structures, which poses a threat to the national security of Ukraine. The main methods of such operationally significant conduct are the introduction of members of criminal groups into government structures through their promotion within public authorities or the corruption of persons already performing state or local self-government functions. In both cases, the purpose of such conduct is to create conditions for influencing the functioning of public authorities, obtaining informational, organizational, or managerial advantages, as well as minimizing the risks of exposing the activities of the criminal group.

An infiltrated person may not directly commit obvious criminal offenses but may act through covert assistance, blocking managerial decisions, sabotaging certain procedures, using collective decisions, or formally disguising their actions as serving the public interest. Under such conditions, material status, the level of expenditures, the nature of property use, and the sources of origin of assets acquire the significance of indicators that may testify to corrupt ties or the use of a person in the interests of the organized criminal environment.

During the infiltration of a criminal group member into government structures, their financial status must ensure the possibility of occupying the relevant position, maintaining the appropriate social status and lifestyle that would not arouse obvious suspicion within the official environment. Funds obtained through criminal means may be directed into long-term political, public, informational, or economic projects that formally

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operate within the legal framework but in fact serve the interests of the criminal group or related external centers of influence.

Another variant of operationally significant conduct consists in the corruption of an official. Such actions may manifest themselves in obtaining undue benefits, unlawful assistance to business activities, interference in the activities of other public authorities or local self-government bodies, violation of restrictions regarding compatibility and combination with other types of activities, violation of rules concerning gifts, abuse of power or official position, unlawful use of state or communal property. In accordance with Article 1 of the Law of Ukraine "On Prevention of Corruption", corruption encompasses not only the use by a person of the powers granted to them or related opportunities for the purpose of obtaining undue benefits, but also the acceptance of such benefits or the acceptance of a promise or offer thereof for oneself or others, as well as the promise, offer, or provision of undue benefits in order to induce a person to unlawfully use official powers or related opportunities (On Prevention of Corruption : Law of Ukraine of 14 October 2014 No. 1700-VII).

Given the physical impossibility to constantly monitor the conduct of every person authorized to perform state or local self-government functions, the Ukrainian anti-corruption system has developed a financial control mechanism. Its purpose is to identify discrepancies between declared income, property, expenditures, and the actual lifestyle of the declaration subject, as well as to create legal preconditions for responding to signs of administrative, criminal, or civil offenses.

The State Anti-Corruption Program for 2023–2025, approved by Resolution of the Cabinet of Ministers of Ukraine No. 220 of 4 March 2023, and extended until the entry into force of the State Anti-Corruption Program for the next period, identifies the insufficient effectiveness of financial control measures as one of the problems in implementing anti-corruption policy. Among the relevant manifestations are the insignificant number of completed full verifications, insufficient effectiveness of lifestyle monitoring, limited automation of control measures, underdevelopment of the system for data accumulation and automated analysis, as well as limited access to foreign registers and databases (State Anti-Corruption Program for 2023–2025).

In May 2026, the Anti-Corruption Strategy for 2026–2030 entered the parliamentary stage of consideration, which additionally actualizes the issue of reassessing existing financial control instruments and adapting them to complex corruption schemes, particularly those related to organized crime, transnational financial flows, and the use of nominee persons (Anti-Corruption Strategy 2026–2030 Moves to the Parliamentary Stage). Therefore, the problem lies not in the absence of any financial control mechanism, but in its insufficient capacity to fully detect complex asset concealment mechanisms that go beyond ordinary declaration verification and open sources.

2. Analysis of Recent Research and Publications

The issues of financial control, electronic declaration, and lifestyle monitoring have repeatedly been the subject of scholarly analysis. As early as 2016, V. V. Cherniei and O. O. Shapovalov drew attention to the vagueness of the wording of legal provisions, the blurred boundaries between the provisions of the basic anti-corruption law and subordinate legislation, as well as the complexity of the practical application of declaration verification procedures (Cherniei, Shapovalov, 2016).

In turn, A. M. Cherenkov, while studying the peculiarities of investigating the declaration of false information, substantiated that the results of a full declaration verification cannot automatically be perceived by pre-trial investigation bodies as final evidence (Cherenkov, 2020); D. O. Ishchuk, Y. I. Maslova, and N. M. Sumalo examined the administrative and legal status of the National Agency on Corruption Prevention, the transformation of its powers, the significance of anti-corruption electronic registers, the digitalization of declaration verification procedures, and lifestyle monitoring (Ishchuk, 2021; Maslova, 2022; Sumalo, 2025). The works of these authors reveal a common position regarding the necessity of increasing the institutional capacity of the National Agency on Corruption Prevention and strengthening interaction with other anti-corruption entities.

A separate area of scholarly research concerns the activities of the Asset Recovery and Management Agency. A. Y. Pliushkin and A. M. Davydiuk analyzed the procedural framework for the identification, tracing, and transfer into management of assets obtained from corruption and other crimes, as well as the administrative and legal support of the activities of the Asset Recovery and Management Agency (Pliushkin, 2022; Davydiuk, 2020). These studies emphasize that asset identification in criminal proceedings depends on the initiative of the investigator, prosecutor, or court, while the participation of the Asset Recovery and Management Agency has a special procedural nature.

The issue of information exchange between anti-corruption entities was also studied in the context of combating the legalization of profits obtained through criminal means. Scientific literature substantiated the expediency of creating a unified state information system in the field of prevention and counteraction to money laundering, which could increase the effectiveness of detecting corrupt assets (Semchuk, Nikolaiuk, Shapovalov, 2006).

Therefore, existing studies cover certain aspects of financial control, lifestyle monitoring, the activities of the National Agency on Corruption Prevention, the Asset Recovery and Management Agency, the State Financial Monitoring Service, and law enforcement bodies. At the same time, the problem of using financial control specifically as a tool for exposing corrupt persons infiltrated into government structures by organized criminal groups requires further scientific development, taking into account the updated regulatory and legal framework.

Statement of the problem. To identify the problems of implementing the financial control mechanism.

3. Main content

Financial control within the anti-corruption prevention system is a multi-level mechanism encompassing the submission of declarations, logical and arithmetic control, full verification of declarations, lifestyle monitoring, additional financial control measures, and the transfer of materials to competent authorities in the event of detecting signs of offenses. Primary electronic declaration, introduced in 2016, performed the function of forming an initial information base for comparing the property status of declaration subjects, their income, expenditures, and financial obligations (On Amendments to Certain Legislative Acts of Ukraine…).

Subsequent stages of financial control are associated with individualized verification of specific declaration subjects. Since such procedures may concern personal data, private and family life, banking information, property rights, and other legally protected spheres, their application must comply with the principles of legality, proportionality, legal certainty, the presumption of innocence, and the prohibition of excessive interference with individual rights. Basic guarantees and possible restrictions of rights must be determined by law, while procedural aspects may be detailed by subordinate normative legal acts of the National Agency on Corruption Prevention within the powers delegated by law.

The National Agency on Corruption Prevention is one of the key entities of financial control. Its powers encompass control over the timely submission of declarations, control and verification of declarations, full verification of declarations, lifestyle monitoring of declaration subjects, additional financial control measures, and response to identified violations (On Prevention of Corruption : Law of Ukraine of 14 October 2014 No. 1700-VII). At the same time, the National Agency on Corruption Prevention is not a pre-trial investigation body and does not conduct operational-search activities, which determines the limits of its capabilities in detecting assets deliberately concealed through complex financial or corporate mechanisms.

Full verification of a declaration is conducted in the cases and according to the procedure defined by Article 51-3 of the Law of Ukraine "On Prevention of Corruption" and the Procedure for Conducting Full Verification of Declarations approved by Order of the National Agency on Corruption Prevention No. 26/21 of 29 January 2021 (On Prevention of Corruption : Law of Ukraine of 14 October 2014 No. 1700-VII; On Approval of the Procedure for Conducting Full Verification…). It may concern declarations of persons holding responsible or especially responsible positions, positions with a high level of corruption risks, declarations selected based on a risk-oriented approach, as well as cases where inconsistencies have been identified as a result of logical and arithmetic control or where lifestyle monitoring indicates a possible discrepancy between the standard of living and the declared income and property.

At this stage, the National Agency on Corruption Prevention may establish the unreliability of declared information, the presence of signs of illicit enrichment, unjustified assets, conflicts of interest, or other violations of anti-corruption legislation. However, the results of a full verification do not constitute an automatic basis for entering information into the Unified Register of Criminal Offenses and initiating criminal proceedings. In the event of detecting signs of a criminal offense, the National Agency on Corruption Prevention sends the relevant materials to specially authorized entities in the field of combating corruption, while the initiation of a pre-trial investigation is carried out in accordance with Article 214 of the Criminal Procedure Code of Ukraine (Criminal Procedure Code of Ukraine : Law of Ukraine of 13 April 2012 No. 4651-VI).

If the declaration subject is an official who does not have access to complex asset concealment schemes, inconsistencies may often be detected through open registers, analysis of declarations, information about family members, transactions, actual use of property, or expenditures inconsistent with official income. In such cases, the tools of the National Agency on Corruption Prevention, in particular the analysis of declarations, information resources, and open sources, may be sufficient for forming a substantiated conclusion or a protocol on an administrative offense.

A different situation arises when the declarant is connected with an organized criminal group or with a financial-industrial group. Within the framework of this study, a financial-industrial group is considered as a set of interconnected legal, financial, corporate, and factual ties that may be used for the accumulation, concealment, and legalization of assets. The term "post-criminal formation" denotes an organizational structure or network of entities that formally operates within the legal economy but uses resources, connections, or capital formed as a result of prior criminal activity.

Complex asset concealment schemes may involve the use of nominal owners, fictitious legal entities, trust or corporate structures in foreign jurisdictions, loan agreements, leasing arrangements, investment agreements, fictitious business transactions, fragmentation of payments, as well as the involvement of persons who are formally not family members or close associates of the declaration subject. In such cases, financial control by the National Agency on Corruption Prevention, without proper interaction with other authorities, does not always make it possible to establish the actual beneficial owner of the asset.

Financial monitoring encompasses not only transactions exceeding the established threshold amount. The Law of Ukraine "On Prevention and Counteraction to Legalization (Laundering) of Proceeds of Crime, Financing of Terrorism and Financing of the Proliferation of Weapons of Mass Destruction" provides for financial transactions that may be subject to financial monitoring regardless of the amount if there are signs of suspiciousness (On Prevention and Counteraction to Legalization…). Therefore, for the detection of complex asset concealment schemes, significance lies not only in the amount of the transaction but also in its economic expediency, the connection between participants, the source of origin of funds, the nature of transit operations, and the compliance of the transaction with the financial profile of the person.

Lifestyle monitoring of declaration subjects is a separate procedure provided for by Article 51-4 of the Law of Ukraine "On Prevention of Corruption" (On Prevention of Corruption : Law of Ukraine of 14 October 2014 No. 1700-VII). The Procedure for conducting such monitoring was approved by Order of the National Agency on Corruption Prevention No. 236/23 of 26 October 2023, registered with the Ministry of Justice of Ukraine on 27 October 2023 under No. 1873/40929 (On Approval of the Procedure for Conducting Lifestyle Monitoring…). In 2025, amendments were introduced to this Procedure by Order of the National Agency on Corruption Prevention No. 43/25 of 12 February 2025, in particular concerning the peculiarities of lifestyle monitoring of certain categories of declaration subjects defined by Article 52-1 of the Law (On Amendments to the Procedure for Conducting Lifestyle Monitoring…).

The aforementioned Procedure formalizes the normative mechanism for establishing the correspondence between the standard of living of a declaration subject and the property and income available to them and their family members, as reflected in declarations. Its application must be carried out in compliance with legislation on personal data protection and without excessive interference with the right to respect for private and family life (On Approval of the Procedure for Conducting Lifestyle Monitoring…). At the same time, the effectiveness of this procedure is limited by the complexity of access to certain information arrays, the necessity of complying with special secrecy regimes, and the absence of an integrated system of interagency analysis.

The National Agency on Corruption Prevention has legislatively established rights to obtain information, documents, and materials, including information with restricted access if such information is necessary for the exercise of its powers, as well as automated access to certain information and communication systems, registers, and databases in accordance with the procedure established by law (On Prevention of Corruption : Law of Ukraine of 14 October 2014 No. 1700-VII). Such instruments ensure the administrative and control activities of the National Agency on Corruption Prevention but are not equivalent to the powers of a pre-trial investigation body and do not guarantee full access to all information necessary for exposing complex asset concealment schemes.

The issue of banking secrecy has independent significance for assessing the limits of financial control. Information regarding accounts, the movement of funds, and banking transactions is protected by the Law of Ukraine "On Banks and Banking Activity" and is disclosed in accordance with the procedure established by law (On Banks and Banking Activity : Law of Ukraine of 7 December 2000 No. 2121-III). Such information may be obtained not only within the framework of covert investigative (search) actions, but also through other procedural actions, in particular through temporary access to items and documents in criminal proceedings, requests of entities designated by law, or other mechanisms directly provided for by banking and criminal procedural legislation (Criminal Procedure Code of Ukraine : Law of Ukraine of 13 April 2012 No. 4651-VI; On Banks and Banking Activity : Law of Ukraine of 7 December 2000 No. 2121-III).

The issue of access to information on assets is complicated by the fact that establishing the existence of property not reflected in a declaration does not in itself automatically establish the elements of a criminal offense. It is necessary to take into account the subject matter of declaration, the amount of discrepancy, intent, the status of the subject, the sources of origin of the asset, the circle of persons through whom the property was acquired or used, as well as the possibility of applying administrative, criminal, or civil procedures. In particular, the institution of recognizing assets as unjustified and their recovery to the benefit of the state has an independent civil-law nature and does not coincide with proving the elements of a criminal offense.

The Law "On Prevention of Corruption" (On Prevention of Corruption : Law of Ukraine of 14 October 2014 No. 1700-VII) and the Procedure for Conducting Lifestyle Monitoring of Declaration Subjects No. 236/23 (On Approval of the Procedure for Conducting Lifestyle Monitoring) provide for selective lifestyle monitoring based on information regarding discrepancies between the standard of living of the declaration subject. Such information may come from individuals or legal entities, media, other open sources, or may be identified during the analysis of information carried out by the National Agency on Corruption Prevention itself within its powers. Therefore, the effectiveness of lifestyle monitoring depends on the analytical capacity of the National Agency on Corruption Prevention and the possibilities of automated risk-oriented selection of cases for further verification.

The Asset Recovery and Management Agency is of significant importance for asset identification. Previously, scholars reasonably noted that the participation of the Asset Recovery and Management Agency in asset identification largely depended on requests from pre-trial investigation bodies, prosecution authorities, or courts (Pliushkin, 2022; Davydiuk, 2020).

At the current stage, interaction between the Asset Recovery and Management Agency and the National Agency on Corruption Prevention in the field of identifying unjustified assets is carried out in accordance with the Procedure for Interaction between the Asset Recovery and Management Agency and the National Agency on Corruption Prevention Regarding the Identification of Unjustified Assets, approved by the joint Order of the Asset Recovery and Management Agency and the National Agency on Corruption Prevention No. 267/198/24 of 15 July 2024 and registered with the Ministry of Justice of Ukraine on 19 July 2024 under No. 1094/42439 (On Approval of the Procedure for Interaction…). Such a mechanism provides for the sending by the National Agency on Corruption Prevention of requests to the Asset Recovery and Management Agency, the processing of information on assets bearing signs of unjustified nature, the use of data sources available to the Asset Recovery and Management Agency, and the provision of responses in accordance with the established procedure. Its practical effectiveness depends on the completeness of the information available to the Asset Recovery and Management Agency, the promptness of exchange, the possibility of establishing the actual beneficial owner of the asset, and the subsequent use of the obtained information in financial control procedures.

Interaction with the State Financial Monitoring Service has several legal dimensions. First, the State Financial Monitoring Service collects, processes, and analyzes information on financial transactions subject to financial monitoring, as well as other information that may be related to suspicion of legalization of proceeds obtained through criminal means (On Prevention and Counteraction to Legalization…). Second, information obtained in the process of state financial monitoring constitutes financial monitoring secrecy and is disclosed only in cases provided for by law (On Prevention and Counteraction to Legalization…). Third, generalized materials of the State Financial Monitoring Service are sent primarily to law enforcement and intelligence agencies and may serve as grounds for operational-search activities or the initiation of pre-trial investigation.

The Procedure for the Provision by the State Financial Monitoring Service to the National Anti-Corruption Bureau of generalized and additional generalized materials and for obtaining information on the progress of their consideration is regulated by the Order of the Ministry of Finance of Ukraine and the National Anti-Corruption Bureau No. 144/32 of 3 March 2021 (Procedure for the Provision by the State Financial Monitoring Service of Ukraine…). Such a procedure confirms the existence of a special exchange channel between the State Financial Monitoring Service and the National Anti-Corruption Bureau but does not fully resolve the issue of using financial monitoring information for the purposes of administrative financial control of the National Agency on Corruption Prevention.

The powers of the investigator and prosecutor regarding the identification and tracking of property that may be seized in criminal proceedings are exercised within the framework of the Criminal Procedure Code of Ukraine, in particular taking into account the provisions on seizure of property, temporary access to items and documents, requesting information, and interaction with other authorities (Criminal Procedure Code of Ukraine : Law of Ukraine of 13 April 2012 No. 4651-VI). The National Agency on Corruption Prevention, for its part, has its own powers to obtain information in accordance with Article 12 of the Law of Ukraine "On Prevention of Corruption" (On Prevention of Corruption : Law of Ukraine of 14 October 2014 No. 1700-VII), but such powers do not transform it into a pre-trial investigation body and do not abolish the special regimes protecting banking, financial monitoring, tax, or other restricted-access information.

Therefore, the problem lies not in the complete absence of interagency exchange, but in its fragmentation. Ukraine has separate bilateral mechanisms of interaction: the State Financial Monitoring Service – the National Anti-Corruption Bureau, the Asset Recovery and Management Agency – the National Agency on Corruption Prevention, the National Agency on Corruption Prevention – the National Anti-Corruption Bureau regarding access to the Unified State Register of Declarations, as well as other special channels of information exchange (Procedure for the Provision by the State Financial Monitoring Service of Ukraine; On Approval of the Procedure for Access…; On Approval of the Procedure for Interaction…). However, they do not form a unified system capable of simultaneously ensuring the needs of financial control, criminal proceedings, identification of unjustified assets, counteraction to money laundering, and establishment of signs of activities of transnational organized criminal groups.

Each state authority acts within the limits of its own competence. The purpose of the National Agency on Corruption Prevention is to ensure financial control, verification of declarations, lifestyle monitoring, and response to violations of anti-corruption legislation; the purpose of the National Anti-Corruption Bureau is the detection, suppression, and investigation of corruption criminal offenses assigned to its jurisdiction; the purpose of the State Bureau of Investigation is the investigation of criminal offenses assigned to its competence; the purpose of the Security Service of Ukraine is the protection of state security; the purpose of the State Financial Monitoring Service is counteraction to money laundering, financing of terrorism, and financing of the proliferation of weapons of mass destruction; the purpose of the Asset Recovery and Management Agency is the identification, tracing, and management of assets. Such functional differentiation is objective, but without proper coordination it complicates the detection of complex schemes in which the same information is simultaneously significant for several legal regimes.

The most problematic remain the cases where corrupt assets are concealed through legal entities, affiliated counterparties, nominal owners, trustees, or foreign jurisdictions. In such situations, information sufficient for the conclusion of the National Agency on Corruption Prevention regarding inconsistency of lifestyle may be insufficient for proving a criminal offense; at the same time, information obtained in criminal proceedings or within the framework of financial monitoring cannot always be directly used by the National Agency on Corruption Prevention due to procedural limitations and secrecy regimes.

Therefore, improvement of the financial control mechanism should be carried out not through the mechanical expansion of the powers of one authority, but through the construction of a coordinated legal system between different information regimes. Such a system should provide for clear grounds for information exchange, defined response periods, electronic format of requests and responses, recording of information movement, guarantees of personal data protection, rules for the use of restricted-access information, and safeguards against excessive interference with private life.

An important direction is also the development of risk-oriented digital instruments. Automated analysis of declarations, comparison of data with open registers, identification of atypical links between subjects, assets, and transactions, analysis of public procurement, corporate ties, and court decisions may significantly increase the effectiveness of financial control. At the same time, such instruments must be applied transparently, with normative determination of the limits of automated data processing, procedures for verification of results, and the possibility for a person to provide explanations.

Therefore, financial control as a tool for exposing corrupt persons infiltrated into government structures has a dual significance. On the one hand, it is a preventive mechanism that compels declaration subjects to correlate their lifestyle, expenditures, and property with declared income. On the other hand, it serves as a source of primary information for administrative, criminal, or civil response. Its effectiveness depends on the ability of the state to combine the legality of procedures, the analytical capacity of the National Agency on Corruption Prevention, and proper interaction with authorities that have access to information unavailable within the framework of ordinary administrative verification.

4. Conclusions

Therefore, despite the declared competence of the National Agency on Corruption Prevention regarding financial control of declaration subjects through verification of their declarations, as well as establishing the fact of possession or use of funds and property not included in the declaration by identifying a lifestyle inconsistent with declared income, the actual mechanism for such actions currently remains insufficiently developed. The National Agency on Corruption Prevention is capable of determining the ownership of property by a certain person only in cases where such property is not concealed by the declaration subject but, for certain reasons, has not been included in the declaration. In cases where the declaration subject applies methods of concealing such property, the procedure for obtaining information about such property from other state authorities possessing the relevant instruments and competence for its detection is not normatively regulated. Since the National Agency on Corruption Prevention lacks the resource capacity to cover the necessary number of declarations with financial control measures, as well as to establish the ownership of property and funds of persons who are not declaration subjects (because the declaration system and verification thereof are not comprehensive), this contributes to avoiding liability for violations of anti-corruption legislation. At the same time, the system of mutual informing between state authorities, each of which performs its own tasks, does not ensure the exchange of information on the financial status and the existence of corrupt assets of persons infiltrated into government and administrative bodies by organized criminal groups. Improvement of the normative legal regulation of the specified information exchange mechanism will make it possible both to respond promptly to facts of violations of anti-corruption legislation and to document a number of other criminal offenses, including those committed by such persons. Clear procedural regulation of financial control will make it possible to significantly improve the transparency of the rules and procedures for information exchange between anti-corruption entities.

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