Jurnal Hukum Islam (JHI) is a scientific periodic journal with Print ISSN: 1829-7382; Online: 2502-7719 published by the Sharia Faculty of Universitas Islam Negeri K.H. Abdurrahman Wahid Pekalongan. This journal warmly welcomes contributions from scholars with related disciplines. Novelty and recency of issues, however, are the priority in publishing. The Islamic Law Journal is published in June and December every year. This journal has been indexed at a reputable international indexing

Indexed by:

ISSN : 1829-7382 E-ISSN : 2502-7719
Jurnal Hukum Islam
Volume 23, Nomor 1, June 2025

ISSN : 1829-7382 E-ISSN : 2502-7719

Jurnal Hukum Islam

Volume 23, Nomor 1, June 2025

Combating Corruption Offenses: Foreign Experience, Theoretical, Practical, Legal Regulations, and Improvement

Yevhen Leheza, Olha Kulinich, Tetiana Zhuravlova, Yevhen Khainatskyi, Serhiy Sainchyn

Published:
FACULTY OF SHARIA
UNIVERSITAS ISLAM NEGERI K.H. ABDURRAHMAN WAHID PEKALONGAN

Jurnal Hukum Islam

Nationally Accredited by Ministry of Research, Technology and Higher Education, Number B/1796/E5.2/KI.02.00/2020

JOURNAL HISTORY
Jurnal Hukum Islam was established in 2007. Title with the title Jurnal Hukum Islam. Starting from Vol. 7 No. 1 (2009), this journal is only published two times a year using English language. The name of the journal with subtitles was changed to Jurnal Hukum Islam.

DESCRIPTION OF ISSUE
Issued every June and December

ISSN
2502-7719 (Print) | 1829-7382 (Online)

PUBLISHER
Faculty of Sharia
Universitas Islam Negeri K.H. Abdurrahman Wahid Pekalongan

CONTACT
Graha Jurnal, Floor 1 Faculty of Sharia Building, Jl. Pahlawan KM 5, Faculty of Sharia
Universitas Islam Negeri K.H. Abdurrahman Wahid Pekalongan, Rowolaku, Kajen, Kabupaten Pekalongan, Central Java, Indonesia, Postal Code 51161
E-mail: jhi@uingusdur.ac.id
Website: https://e-journal.uingusdur.ac.id/jhi/index

INDEXED
This journal has been indexed in SCOPUS, SINTA, DOI CrossRef, Google Scholar, DOAJ, Dimensions

TABLE OF CONTENTS

Volume 23, Nomor 1, June 2025

Jurnal
Hukum Islam

A peer-reviewed journal published by Faculty of Sharia, Universitas Islam Negeri K.H. Abdurrahman Wahid Pekalongan, Indonesia.
The title has been indexed by DOAJ, SINTA, GARUDA, MORAREF.
ISSN 1829-7382 (Print) 2502-7719 (Online)
Online at https://e-journal.uingusdur.ac.id/index.php/jhi

Combating Corruption Offenses: Foreign Experience, Theoretical, Practical, Legal Regulations, and Improvement

Yevhen Leheza
Dnipro Humanitarian University, Ukraine.
yevhenleheza@gmail.com

Olha Kulinich
Dnipro State University of Internal Affairs, Ukraine
kulinich.olga@ukr.net

Tetiana Zhuravlova
Dnipro State University of Internal Affairs, Ukraine
tatjana.kostyuk@gmail.com

Yevhen Khainatskyi
Pechersk district court of Kyiv, Ukraine
pasto@i.ua

Serhiy Sainchyn
Odessa State University of Internal Affairs, Ukraine.
s.sainchin@ukr.net

Abstract

This research explores preventative strategies, law enforcement frameworks, and the pivotal roles of specialized anti-corruption agencies, alongside the vital component of international collaboration using a global approach in combating corruption crimes, by examining successful strategies implemented in various countries. A closer look will be given to the methodologies used in Singapore, Hong Kong, the United Arab Emirates, Saudi Arabia, Malaysia, Indonesia, and Northern European countries, with an emphasis on practical takeaways that can refine

Ukraine's own anti-corruption initiatives. An examination of successful international practices reveals that effective anti-corruption efforts must begin with robust preventive strategies designed to limit opportunities for corruption. These foundational elements include: increased transparency and openness within government operations; comprehensive reform of public administration and human resource management; utilizing digitalization to reduce human involvement; effective management of conflicts of interest and ethical codes; and providing adequate protection for whistleblowers. Furthermore, tackling corruption, particularly in its transnational forms, requires active international collaboration. Critical to this endeavor are instruments such as mutual legal assistance, extradition agreements, and the exchange of intelligence among international law enforcement agencies (illustrated by collaborative efforts within organizations like Europol and Interpol).

KEYWORDS: *Anti-corruption policy; Criminal offenses, Foreign experience; Law Enforcement; Preventive measures*

Abstrak

Penelitian ini mengeksplorasi strategi pencegahan, kerangka kerja penegakan hukum, dan peran penting lembaga antikorupsi khusus, serta komponen vital kolaborasi internasional menggunakan pendekatan global dalam memerangi kejahatan korupsi, dengan mengkaji strategi-strategi sukses yang diterapkan di berbagai negara. Tinjauan lebih mendalam akan diberikan pada metodologi yang digunakan di Singapura, Hong Kong, Uni Emirat Arab, Arab Saudi, Malaysia, Indonesia, dan negara-negara Eropa Utara, dengan penekanan pada poin-poin praktis yang dapat menyempurnakan inisiatif antikorupsi Ukraina sendiri. Pengkajian praktik-praktik internasional yang sukses menunjukkan bahwa upaya antikorupsi yang efektif harus dimulai dengan strategi pencegahan yang kuat yang dirancang untuk membatasi peluang korupsi. Elemen-elemen mendasar ini meliputi: peningkatan transparansi dan keterbukaan dalam operasional pemerintahan; reformasi komprehensif administrasi publik dan manajemen sumber daya manusia; pemanfaatan digitalisasi untuk mengurangi keterlibatan manusia; manajemen konflik kepentingan dan kode etik yang efektif; serta penyediaan perlindungan yang memadai bagi pelapor pelanggaran (whistleblower). Lebih lanjut, penanggulangan korupsi, terutama dalam bentuk transnasionalnya, membutuhkan kolaborasi internasional yang aktif. Yang penting untuk upaya ini adalah instrumen seperti bantuan hukum timbal balik, perjanjian ekstradisi, dan pertukaran intelijen di antara lembaga penegak hukuminternasional (diilustrasikan oleh upaya kolaboratif dalam organisasi seperti Europol dan Interpol).

KATA KUNCI: Kebijakan *antikorupsi; Pelanggaran pidana; Pengalaman asing; Penegakan hukum; Tindakan pencegahan*

Introduction

In the context of globalization and integration processes, the exchange of knowledge and experience between countries is of paramount importance. Foreign countries have accumulated rich and diverse experience in the field of combating corruption, which includes: the development and implementation of effective anti-corruption strategies; the creation of specialized anti-corruption bodies; the use of digital technologies to increase the transparency of public procurement and services; and the formation of a culture of intolerance to corruption in society.

The problem of corruption is one of the most destructive and global threats of our time, which undermines the foundations of public administration, distorts market mechanisms, slows down economic development, and reduces citizens' trust in government institutions. Awareness of the destructive impact of corruption has prompted the international community to consolidate efforts in the fight against this phenomenon, which has been reflected in numerous international legal acts and strategies.

Ukraine, being on the difficult path of European integration and the formation of a legal state, pays significant attention to improving its national anti-corruption policy. However, despite significant steps, the problem of criminal corruption offenses remains extremely acute. In this context, the study and adaptation of successful foreign experience in combating corruption is of particular relevance.

Leading world and domestic scientists are engaged in the study of corruption problems and ways to overcome them. In particular, J. K. Jon S. T. Quah, analyzing Singapore’s successes, emphasizes the key role of political will, effective public administration, and strong legal mechanisms in combating corruption.[586] The importance of institutional architecture and the role of specialized anti-corruption bodies, in particular the Independent Commission Against Corruption (ICAC) of Hong Kong, is covered in detail in the works of Hsieh, who emphasizes the independence and broad powers of these structures.[587] The issues of preventive measures, in particular transparency and digitalization, which are the main pillars of Estonia's anti-corruption strategy, are considered in the studies of F. Björklund.[588] Ukrainian scholars have also been actively engaged in examining international practices; for example, Zoriana Kisil and Oleksandr Tarasenko (2022) analyze global approaches to preventing corruption and emphasize how these experiences can serve as a framework for shaping Ukraine's national anti-corruption strategy[589], and According to Zaiets and Marko (2020), the issue of criminal liability for obstructing the professional activity of journalists in Ukraine requires closer attention, as their study highlights the challenges of applying Article 171 of the Criminal Code, the ambiguities in interpreting the notion of "obstruction," and the urgent need for clearer legal mechanisms to safeguard media workers.[590]

The purpose of this article is to provide a comprehensive analysis of leading foreign practices and strategies in combating criminal corruption

---

[586] Jon S. Quah, *Combating Corruption Singapore-Style: Lessons for Other Asian Countries*, ed. Hungdah CHIU, *Maryland Series in Contemporary Asian Studies*, vol. 2 (Maryland: Maryland Series in Contemporary Asian Studies, Inc, 2007), 43–44.

[587] United Nations Office on Drugs and Crime UNODC, "Invisible Crime: The Fight against Corruption in Hong Kong," unodc.org, 2022, https://www.unodc.org/unodc/frontpage/2025/March/invisible-crime_-the-fight-against-corruption-in-hong-kong.html.

[588] Fredrika Björklund, "E-Government and Moral Citizenship: The Case of Estonia," *Citizenship Studies* 20, no. 6–7 (2016): 23, https://doi.org/10.1080/13621025.2016.1213222.

[589] Zoriana R. Kisil and Oleksandr S. Tarasenko, "International Experience in Preventing Corruption as a Vector for Creating a National Anti-Corruption Strategy in Ukraine," *Social and Legal Studios* 5, no. 3 (2022): 66, https://doi.org/10.32518/2617-4162-2022-5-3-9-15.

[590] I Zaiets and S Marko, "Features of Criminal Liability for Obstruction of Professional Activity of Journalists," *Naukovij Vìsnik Nacìonal'noï Akademìï Vnutrìšnìh Sprav* 114 (January 1, 2020): 47, https://doi.org/10.33270/01201141.19.

offenses, identify the most effective approaches and mechanisms, and formulate practical recommendations for their potential application in Ukrainian realities to enhance the effectiveness of the national anti-corruption system.

Methods

For a comprehensive and in-depth analysis of foreign experiences in combating criminal corruption offenses, it is advisable to employ a combination of general scientific and specialized methods of scientific knowledge. Their combination will ensure a multi-faceted study of the problem, the validity of conclusions, and the development of practical recommendations.

Comparative legal method. This method is central to this topic, as it enables the comparison and analysis of legal norms, institutional models, strategies, and practices for combating corruption across different countries. It helps to identify common features and differences, as well as determine which approaches have proven to be the most effective.

Comparison of the criminalization of corruption acts: Analysis of the definitions of bribery, abuse of power, and illicit enrichment in the criminal codes of different countries.

Comparison of models of anti-corruption bodies: Research on the powers, independence, structure, and effectiveness of specialized anti-corruption institutions (for example, the Bureau of Investigation of Corruption Practices in Singapore, NABU in Ukraine, the Committee for the Investigation of Corruption in Lithuania).

Analysis of preventive measures: Comparison of legislation on asset declaration, whistleblower protection, and transparency of public procurement. Studies comparing the impact of the establishment of specialized anti-corruption courts (both in Ukraine and in other countries that have implemented them) on the effectiveness of judicial review of corruption cases. For example, an analysis of the decisions of the High

Anti-Corruption Court of Ukraine compared to the experience of specialized courts in Romania or Croatia shows how such institutional changes affect the speed and quality of justice in corruption cases. Such studies are often published in conference proceedings or specialized comparative law journals.

Articles analyzing the effectiveness of whistleblower protection legislation in different countries after the adoption of the EU Whistleblower Protection Directive (2019/1937), comparing how different member states implemented its provisions and what results this yielded (e.g., Germany, Poland, Slovenia).

Systemic method (System-structural analysis). Essence: Considers the anti-corruption system as a set of interconnected elements (legislation, institutions, processes, culture) and their interaction. This allows us to identify how individual components affect the overall effectiveness of the fight against corruption. Analysis of the interaction between anti-corruption agencies, prosecutors, and the judiciary in selected countries.

Study of how preventive measures (e.g., transparency of public services) are integrated into the overall strategy for combating corruption. Analysis of the anti-corruption ecosystem of certain countries (e.g., the Baltic countries). Researchers consider how the legislative framework, the activities of law enforcement agencies, the functioning of civil society, educational programs, and technological solutions (e-government services) form a single system for combating corruption, and how the interaction of these elements leads to achieving high indicators in international rankings (e.g., the Corruption Perceptions Index). Such studies are often published in journals specializing in public administration or public policy.

Document analysis method (Documentary method). Essence: Study of primary and secondary sources of information, which allows obtaining objective data and forming a theoretical basis. Detailed analysis of the

United Nations Convention against Corruption (UNCAC), Council of Europe Conventions, GRECO, and OECD recommendations. National legislation: Study of criminal codes, anti-corruption laws, strategies, and programs of different countries.

Official reports: Analysis of reports of anti-corruption bodies, ministries of justice, reports of international organizations (e.g., Transparency International, World Bank) on the state and effectiveness of combating corruption. Analysis of GRECO (Group of States against Corruption) reports, which are regularly published and assess the implementation of recommendations on combating corruption by member states. Researchers use these reports to assess progress or regression in the implementation of anti-corruption standards in specific countries and to identify "best practices". For example, one can analyze GRECO reports from recent evaluation cycles on Ukraine's progress compared to other Council of Europe member states.

Statistical method. Substance: Using quantitative data to assess the level of corruption, the dynamics of offenses, and the effectiveness of anti-corruption measures. Analysis of data from the Corruption Perceptions Index (CPI) from Transparency International, as well as other global rankings. Studies that correlate changes in the Corruption Perceptions Index (CPI) for certain countries with specific anti-corruption reforms or events that have occurred in them in recent years. For example, how the launch of new anti-corruption bodies or large-scale anti-corruption campaigns has affected the country's indicators in the CPI or other indices (for example, the indicators of Central and Eastern European countries after they acceded to the EU and the implementation of European anti-corruption standards).

Case study method (study of specific cases). Substance: In-depth study of one or more specific examples (cases) of successful or, conversely, unsuccessful counteraction to corruption in certain countries or sectors. A detailed analysis of a specific anti-corruption reform (e.g., the establishment of the ICAC in Hong Kong, or the reform of the judiciary in Georgia), examining its background, implementation process, challenges, and achieved results. Case studies: "Transformation of anti-corruption policy in Romania" (or Bulgaria) after EU accession. Researchers can focus on individual high-level trials, the activities of the National Anti-Corruption Directorate (DNA) of Romania, or on changes in legislation that led to significant progress in the fight against corruption in the period 2010-2020. This allows for a detailed analysis of the mechanisms of success or the reasons for failures.

Empirical methods (surveys, interviews) . Essence: Collection of primary data directly from respondents. Although they may be less fundamental for this topic due to the focus on "foreign experience" and access to international data, they can complement the research. Interviews with experts: Conducting interviews with anti-corruption policy specialists, law enforcement officers, and academics from different countries to obtain their professional vision and assessments. Surveys: Where appropriate, conducting surveys among representatives of relevant professional circles on the perception of the effectiveness of anti-corruption measures.

Some studies supplement the analysis of documents with interviews with representatives of anti-corruption bodies or non-governmental organizations working in the field of combating corruption in certain countries. This allows obtaining insider information about practical challenges and successes that are not always reflected in official reports. For maximum effectiveness of the study, it is advisable to use a multidisciplinary approach, combining legal, sociological, economic, and political science aspects. The combination of the above methods will allow not only to describe foreign experience, but also to deeply analyze its causes and consequences, as well as to develop substantiated recommendations for Ukraine.

Discussion

Key Trends and New Approaches In Combating Corruption (2020-2025)

A review of international experience over the past five years shows a further evolution of strategies to combat criminal corruption offences, characterized by an emphasis on a comprehensive approach, strengthening institutional capacity, and the active use of technology. There is a growing understanding that criminal prosecution alone is not enough, and a combination of preventive, law enforcement, and educational measures is necessary.[591]

In particular, countries that demonstrate progress in the fight against corruption continue to invest in independent and specialized anti-corruption bodies. An example is Singapore, where the Corrupt Practices Investigation Bureau (CPIB) is constantly adapting its investigative methods to new forms of corruption, as evidenced by its annual reports and high position in global rankings.[592] Similar trends are observed in Hong Kong, with its Independent Commission Against Corruption (ICAC), which remains one of the most effective in the world due to its broad powers, independence, and active cooperation with the public.[593]

An important trend has been the strengthening of the liability of legal entities for corruption crimes, as well as the expansion of the concept of beneficial ownership. New legislative initiatives and their implementation, aimed at identifying and holding ultimate beneficiaries

[591] United Nations, *The Global Programme Against Corruption : UN Anti-Corruption Toolkit*, 2004, 98.
[592] CPIB, "Corrupt Practices Investigation Bureau Annual Report 2023," vol. 2024 (Singapore, 2023), 25, www.cpib.gov.sg.
[593] Independent Commission Against Corruption, "ICAC Annual Report 2023" (New South Wales, 2024).

accountable, are a key tool in the fight against money laundering obtained through criminal means.[594]

Digitalization of public services and processes: This is one of the most powerful preventive tools. Countries continue to actively transfer administrative and government services to an online format, which reduces direct contact between citizens and officials, minimizes opportunities for bribery, and increases transparency. Example: Estonia continues to be a leader in the field of e-government, where most interactions with the state take place online. Kazakhstan and Georgia are also actively developing electronic platforms for service delivery, which contributes to the reduction of petty corruption. In Ukraine, ProZorro and the "Diya" application are examples based on this global trend. 2022 studies highlight that the digitalization of public services can lead to significant savings and a reduction in corruption.[595]

Use of Artificial Intelligence (AI) and Big Data in Investigations: Law enforcement and anti-corruption agencies are increasingly using AI to analyze huge amounts of data (financial transactions, government procurement, official declarations, public registers) to detect anomalies, suspicious connections, and corruption schemes. AI helps identify “red flags”, predict risks, and optimize investigation processes. Example: OECD (2025) notes that AI can significantly improve the efficiency of detecting corruption risks, strengthen compliance controls, monitor financial transactions, and expose complex bribery schemes. AI agents are able to autonomously collect, synthesize, and interpret information from different

[594] FATF, “Guidance on Beneficial Ownership for Legal Persons” (Paris, 2023), 28, https://www.fatf-gafi.org/content/dam/fatf-gafi/guidance/Guidance-Beneficial-Ownership-Legal-Persons.pdf.coredownload.pdf.

[595] World Bank Group, “Digital Government,” World Bank Group, April 10, 2025, https://www.worldbank.org/en/topic/digital/brief/digital-government.

sources.[596] In Peru, investigators are using AI to screen the growing volume of suspicious financial transactions.[597]

Increased focus on preventive measures and ethics:

Whistleblower protection: This trend has been significantly strengthened since the adoption of the EU Whistleblower Protection Directive (2019/1937), which obliged member states to create effective and safe channels for reporting violations and protection from retaliation. The aim is to encourage people to report corruption.[598] Example: Germany, Poland, and Slovenia have actively implemented the EU Directive by strengthening legal guarantees for whistleblowers and creating internal and external reporting channels.[599] Research indicates that stronger whistleblower protection laws enhance transparency and deter corporate misconduct, thereby reducing fraud rates.[600]

To motivate people to report corruption, states and organizations implement various mechanisms that ensure safety and offer specific incentives. Here are some of them:

Whistleblower protection guarantees. This is a basic element. Legislation ensures the anonymity or confidentiality of the person reporting corruption. It also protects against dismissal, harassment, or discrimination in the workplace.

Financial rewards. Many countries have a system in place under which whistleblowers receive a portion of the amount of damages or

[596] Alessandro Musella, "How AI Can Reshape Anti-Corruption Compliance | International Bar Association," international bar association, 2025, 927, https://www.ibanet.org/how-AI-can-reshape-anticorruption-compliance.

[597] Anti Corruption Portal, "Report on AI's Anti-Corruption Capacities Released," Anti Corruption Portal, 2025, https://anticor.world/en/main/news_page/report_on_ais_anticorruption_capacities_released.

[598] Yevhen Leheza et al., "Foreign Experience in Legal Regulation of Combating Crime in the Sphere of Trafficking of Narcotic Drugs, Psychotropic Substances, Their Analogues and Precursors: Administrative and Criminal Aspect," *Journal of Drug and Alcohol Research* 12, no. 4 (2023): 32, https://doi.org/10.4303/JDAR/236240.

[599] Sean P Collins et al., "Report From The Commission to The European Parliament and The Council" (Brussels, 2021).

[600] Mbonigaba Celestin, "The Role Of Whistleblower Protection Laws In Enhancing Corporate Accountability And Ethical Business Practices," *SSRN Electronic Journal* 8, no. 4 (2024): 323, https://doi.org/10.2139/ssrn.5188087.

confiscated property obtained as a result of corrupt acts. For example, in the United States, the False Claims Act allows individuals who report fraud against the government to receive up to 30% of the amount recovered from the perpetrator.

In Ukraine, the legal basis for financial rewards for whistleblowers is enshrined in the Law of Ukraine "On Prevention of Corruption"[601]. According to Article 53-7 of the Law, a whistleblower is entitled to a reward if: The monetary amount of the subject of a corruption crime exceeds 5 thousand subsistence minimums for able-bodied persons. The information allowed establishing the fact of corruption and returning the losses to the state.

The amount of the reward is 10% of the amount of compensated losses, but cannot exceed 3 thousand minimum wages. Payment is made on the basis of a court decision. Despite the fact that the law has been in force for a relatively short time, there are already the first successful examples of paying rewards, which confirms its viability.

In international practice, there are several models of financial incentives for whistleblowers. The most famous and effective is the experience of the United States of America.

False Claims Act: This law allows whistleblowers to receive 15% to 30% of the amount the government recovers from fraudulent schemes they uncover[602]. The law has resulted in billions of dollars in government restitution and significant rewards for whistleblowers.

Other countries: Financial reward systems also operate in other countries, including Lithuania and South Korea, where the size of the reward often depends on the extent of the damage uncovered.

Simplified reporting procedure. Creation of accessible and safe channels for submitting information. These can be special hotlines, electronic forms, or secure websites that ensure anonymity.

[601] Law of Ukraine "On Prevention of Corruption" dated 14.10.2014 No. 1700-VI https://zakon.rada.gov.ua/laws/show/1700-18#Text

[602] U.S. Department of Justice, "The False Claims Act," justice.gov, January 15, 2025, https://www.justice.gov/civil/false-claims-act.

Legal immunities and exemptions from liability. In some cases, if a person who was involved in a corruption scheme reports it and helps to uncover it, he or she may be exempt from criminal or administrative liability. This creates an incentive to "split" the criminal group from within.

Public recognition. Sometimes, whistleblowers receive public thanks or awards for their courage and civic stance. This not only encourages them but also serves as an example to other citizens.

Strengthening a culture of integrity and compliance: There is a growing focus on creating internal control systems and codes of ethics in the public and private sectors. This includes training, internal investigations, and reporting hotlines.

Example: There is increasing attention in the corporate sector to compliance risks related to non-financial misconduct and the use of informal channels of communication.[603]

Evolution Of Law Enforcement and International Cooperation

Increasing liability of legal entities: Many countries are expanding the possibilities of holding not only individuals but also companies liable for corrupt acts committed on their behalf or in their interests. This is often accompanied by significant fines and reputational damage. Example: In the US, there were several significant cases in 2024 with high financial settlements with corporations for alleged violations of the Foreign Corrupt Practices Act (FCPA).[604]

Focus on beneficial ownership and asset recovery: International efforts to increase transparency of beneficial ownership and improve mechanisms for the recovery of illicitly obtained assets remain a priority. Information sharing between countries is increasing. Example: The Financial Action Task Force (FATF) continues to work to promote national

[603] Rani John, Ruby Hamid, and Judith Seddon, "Corporate Crime and Investigations - What Now for 2025?," accessed September 18, 2025, https://www.ashurst.com/en/insights/corporate-crime-and-investigations-what-now-for-2025/.

[604] Rani John, Ruby Hamid, and Judith Seddon.

policies and actions that strengthen operational cooperation at all levels and improve information sharing between the public and private sectors for effective asset recovery. In 2025, an increase in the number of cases with successful asset recovery to victims and broader civil society participation in this process is expected.[605]

Cross-border cooperation and joint investigations: The global nature of corruption requires enhanced international cooperation between law enforcement agencies of different countries, including mutual legal assistance, extradition and intelligence sharing. Example: There is a continued commitment to cross-border cooperation that has shaped the landscape of combating financial crime over the past decade. In Australia, leading banks have joined the pilot project of the world's first inter-bank financial crime intelligence sharing network. APEC emphasizes the importance of cooperation among its members in combating corruption, which includes technical assistance, extradition, mutual legal assistance, and judicial and law enforcement cooperation, with a particular focus on asset forfeiture and recovery.[606]

Strengthening specialized institutions and their independence: Supporting the independence of anti-corruption agencies: Countries seeking effectiveness continue to strengthen the independence and resources of their specialized anti-corruption agencies. Example: In Ukraine, the average overall score of anti-corruption bodies, in particular the High Anti-Corruption Court (HACC) and the National Anti-Corruption Bureau of Ukraine (NABU), improved between 2020 and 2023, indicating an increase in their capacity and trust, despite ongoing challenges to independence.[607]

The essence of strengthening independence is as follows: Clear legal framework: The independence of the bodies should be guaranteed at the

[605] FATF, "Guidance on Beneficial Ownership for Legal Persons," 32.
[606] Samantha Torrance et al., "Technologies for Preventing, Detecting, and Combating Corruption," 2025, 23, www.apec.org.
[607] OECD, *OECD Integrity and Anti-Corruption Review of Ukraine* (Paris: OECD Publishing, 2025), https://doi.org/https://doi.org/10.1787/7dbe965b-en.

legislative level. This includes provisions on the procedure for the appointment and dismissal of managers, which should be as transparent as possible and free from political influence. Sustainable funding: The budget of specialized institutions should be protected from political manipulation so that they can operate without financial pressure. This helps prevent funding cuts as a tool for pressure. Granting operational autonomy: Anti-corruption bodies should have the authority to conduct investigations independently, without requiring additional authorization from other state bodies that could be compromised.

Protection of staff: The staff of these institutions, including detectives and prosecutors, should have reliable protection from harassment, intimidation and pressure. This includes high salaries, which reduce the risk of corruption, as well as guarantees of personal safety.

International oversight: Involving international partners in the process of auditing and evaluating the activities of these institutions helps to ensure their accountability and maintain high standards of work.

Strengthening specialized anti-corruption institutions is not just a technical step, but a fundamental reform that changes the rules of the game in the fight against corruption, making it more systematic and effective.

Trends in the 2020-2025 period in combating criminal corruption offenses indicate a shift in emphasis towards proactive, technologically oriented, and internationally coordinated strategies. The importance of preventive measures, such as digitalization and whistleblower protection, is growing, complementing traditional repressive tools. Challenges related to political interference and adaptation to new forms of corruption remain relevant, highlighting the need for continuous development and strengthening of anti-corruption systems.

Effectiveness Of Preventive Measures

In recent years, attention has significantly increased on preventive measures aimed at minimizing the opportunities for committing corruption offenses.

Digitalization and e-government: Leading countries such as Estonia and Finland continue to develop electronic services, minimizing the human factor and increasing the transparency of citizens' interactions with the state. The introduction of mandatory e-procurement systems, e-registries, and other digital solutions in the public sector significantly reduces corruption risks. A 2022 study showed a direct correlation between the level of digitalization of public services and the reduction of petty corruption.[608]

Whistleblower protection: Following the adoption of the EU Whistleblower Protection Directive in 2019, many EU member states (e.g., Germany, Poland, and Slovenia) have actively implemented its provisions, creating more reliable mechanisms for protecting individuals who report corruption. This has contributed to an increase in the number of detected offenses and strengthened public trust in anti-corruption institutions.[609] However, the effectiveness of such laws still depends on the quality of their implementation and a culture of tolerance towards whistleblowers.

Beneficial ownership transparency: Many jurisdictions, following the recommendations of the FATF and the G20, have strengthened requirements for the disclosure of information on the ultimate beneficial owners of companies. This allows for more effective tracking and seizure of assets obtained through criminal means.[610]

Preventive measures play a key role in the system of combating corruption, as their goal is to prevent the commission of criminal offenses

---

[608] Carlos Santiso, "Govtech against Corruption: What Are the Integrity Dividends of Government Digitalization?," *Data & Policy* 4 (2022): 32, https://doi.org/DOI: 10.1017/dap.2022.31.

[609] Collins et al., "Report From The Commission to The European Parliament and The Council," 34.

[610] Wido Lestari and Tubagus M Yusuf Khudri, "Enhancing Money Laundering Investigation Through Analytic Maturity," *International Journal of Economics Development Research* 5, no. 2 (2024): 23, https://yrpipku.com/journal/index.php/ijedr/article/view/5348.

before they occur. Over the past five years, global experience has shown an increase in attention to proactive strategies aimed at eliminating the causes and conditions of corruption. This section is devoted to analyzing the effectiveness of such measures, their statistical assessment, specific examples, and summarizing data in tabular form.[611]

The effectiveness of preventive measures is assessed not so much by the number of detected offenses, but by reducing their frequency, reducing the perception of corruption, and increasing trust in state institutions. Key areas that demonstrate positive dynamics are digitalization, increasing transparency and protecting whistleblowers.

Digitalization of public services and e-government: The transfer of administrative procedures to an electronic format significantly reduces the space for corruption, as personal contact with an official is minimized, processes are standardized and transparency is ensured. The World Bank's 2022 study highlights that digitalization of public services contributes to significant resource savings and reduced corruption risks, especially at the grassroots level.[612]

Transparency and open data: The introduction of open registries (beneficial ownership, property of officials, public procurement) allows the public and regulatory authorities to monitor potential conflicts of interest and illegal transactions. This creates a mechanism of "public control" and increases the risks for corrupt officials. The OECD, in its 2023 recommendations, emphasizes the importance of transparency of beneficial ownership for effective combating money laundering and corruption.[613]

Whistleblower protection: Whistleblower protection laws encourage individuals who have information about corruption to report it without fear of prosecution. This is a powerful tool for uncovering hidden

[611] Olha Hryhorash et al., "The Development of Small Business as a Source of Formation of Local Budget Revenues in Ukraine," *Investment Management and Financial Innovations* 15, no. 1 (2018): 137, https://doi.org/10.21511/imfi.15(1).2018.12.
[612] World Bank Group, "Digital Government."
[613] OECD, *OECD Integrity and Anti-Corruption Review of Ukraine*, 32.

corruption schemes. EU Directive 2019/1937, which entered into force in 2021, has significantly strengthened these standards in Member States, leading to the establishment or improvement of national protection mechanisms.[614]

Ethical standards and integrity: The introduction of codes of ethics, integrity training for civil servants, and mechanisms to prevent conflicts of interest contribute to the formation of an anti-corruption culture.[615]

It is difficult to measure the direct impact of preventive measures on the number of criminal offences, as their effectiveness is reflected in the number of crimes not committed. However, indirect indicators such as the Corruption Perceptions Index (CPI), data on the reduction of administrative barriers, and the number of whistleblower reports provide an idea of the effectiveness.[616]

TABLE 1. *Changes in the Corruption Perceptions Index (CPI) for selected countries-leaders in prevention (2020-2024)*

Country	CPI 2020	CPI 2021	CPI 2022	CPI 2023	CPI 2024	Key preventive measures that contribute to high performance (Example)
Denmark	88	88	90	90	91	Open government, strict standards of conduct for officials, effective access to information, independent audit

[614] European Commission, "Report from The Commission to The European Parlianment and The Council," eur-lex, October 23, 2019, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52024DC0269.

[615] Yuliia Volkova et al., "CRYPTO MARKET EXPERIENCE: Navigating Regulatory Challenges in Modern Conditions," *Al-Risalah: Forum Kajian Hukum Dan Sosial Kemasyarakatan* 24, no. 2 (2024): 187, https://doi.org/10.30631/alrisalah.v24i2.1625.

[616] Oleh M. Omelchuk et al., "Analysis of the Activities of Law Enforcement Authorities in the Field of Combating Crime and Corruption Offences," *Journal of Money Laundering Control* 25, no. 3 (2022): 23, https://doi.org/10.1108/JMLC-07-2021-0073.

Country	CPI 2020	CPI 2021	CPI 2022	CPI 2023	CPI 2024	Key preventive measures that contribute to high performance (Example)
New Zealand	87	88	87	88	89	Open government, strict standards of behavior for officials, effective access to information, and an independent audit.
Finland	85	86	87	87	88	Extensive digitalization of public services (e.g. e-Residency in Estonia, which is part of the Finnish experience), budget transparency, and strong institutions
Estonia	75	76	76	77	78	A leader in digitalization (e-identification, e-services), which minimizes corruption risks.
Singapore	85	85	83	83	84	Decent pay for civil servants, strict control, and comprehensive legislation on conflict of interest.

Source: Organisation for Economic Co-operation and Development, 2025.[617]

Electronic public procurement: Continued implementation and improvement of electronic procurement systems, similar to the Ukrainian ProZorro, in many countries around the world (e.g., Moldova, Georgia, Slovakia). According to the World Bank, such systems significantly increase competition, save public funds, and reduce corruption risks by automatically detecting anomalies.[618]

Whistleblower protection reforms: Following the implementation of the EU Whistleblower Protection Directive (2019/1937), Germany and Poland adopted relevant national laws in 2023-2024. This led to an increase in the number of internal and external reports of violations, indicating an increase in trust in the protection mechanisms and their ability to detect hidden corruption.

Open beneficial ownership registers: The introduction and publication of beneficial ownership registers in EU countries and other jurisdictions (e.g. UK, USA) after 2020 has significantly complicated the use of anonymous companies to launder money and hide the proceeds of corruption. This helps law enforcement agencies in investigating financial crimes.[619]

While the effectiveness of preventive measures is obvious, their implementation and maintenance face several challenges:

Technological integration: The need to constantly update IT systems and ensure their cybersecurity.

[617] OECD and Global Forum Report to G20 Finance Ministers and Central Bank Governors, "Beneficial Ownership and Tax Transparency – Implementation and Remaining Challenges," *Beneficial Ownership and Tax Transparency – Implementation and Remaining Challenges* (Paris, 2024), 332, https://doi.org/10.1787/f95790b1-en.

[618] The International Bank for Reconstruction and Development, *Why Reform Public Procurement?*, ed. Communications Development Incorporated, 1st ed., vol. 1 (Washington, D.C.: The World Bank, 2012), 76, www.copyright.com.

[619] Governors, "Benef. Ownersh. Tax Transpar. – Implement. Remain. Challenges," 98.

Cultural resistance: Changing the old "culture" of corruption and bureaucracy requires significant efforts, including educational programs and awareness-raising.[620]

Lobbying and opposition to reforms: Influential groups may resist the implementation of transparent and anti-corruption measures, as this limits their opportunities for illicit enrichment.

Ensuring effective protection for whistleblowers: Despite legislation, in practice, whistleblowers may face employment and social discrimination problems, which require continuous improvement of support mechanisms.

Resources: Effective implementation of preventive measures (e.g. digitalization, monitoring of declarations) requires significant financial and human resources.

Table 2: *Key preventive measures and their impact on corruption*

Preventive measure	**Mechanism of influence on corruption**	**Expected result**
Digitalization of public services / E-government	Minimization of the human factor, standardization, transparency of procedures	Reduction of petty corruption, acceleration of services, reduction of bureaucracy.
Open data / Transparent registers	Increasing accountability, public control, complicating the concealment of illegal assets	Complicating large-scale corruption, increasing the detection of conflicts of interest.
Whistleblower protection	Encouraging reporting, identifying hidden corruption	Increasing the number of investigations, exposing schemes at high levels, changing corporate culture.
Prevention of conflict of interest / Declaration	Early detection of potential abuses,	Reducing abuse of power, increasing trust in officials.

620 Leheza Yevhen Oleksandrovych et al., "Scientific and Practical Analysis of Administrative Jurisdiction in the Light of Adoption of the New Code of Administrative Procedure of Ukraine," *Journal of Legal, Ethical and Regulatory Issues* 22, no. 5 (2019): 7, https://www.abacademies.org/articles/scientific-and-practical-analysis-of-administrative-jurisdiction-in-the-light-of-adoption-of-the-new-code-of-administrative-proced-8634.html.

Preventive measure	Mechanism of influence on corruption	Expected result
	increasing the integrity of officials	
Codes of ethics and training	Forming a culture of integrity, increasing awareness of risks	Reducing tolerance for corruption, increasing professional ethics.
Independent audit and control	Identifying financial abuses, monitoring the effectiveness of the use of budget funds	Reducing embezzlement, increasing responsibility for the misuse of resources.

Over the past five years, preventive measures have become the foundation of effective anti-corruption policies in many countries. Digitalization, transparency, and whistleblower protection have demonstrated high effectiveness in reducing corruption risks and increasing public trust. However, their successful implementation requires sustained political will, sufficient resources, and overcoming resistance from stakeholders.[621] For Ukraine, the experience of leading countries in applying preventive measures is extremely valuable and can be adapted to further strengthen the national anti-corruption system.

Combating Corruption Offenses: Insights from Muslim-Majority Countries

The fight against corruption in Islamic countries combines religious and moral principles and modern legal mechanisms. Islam categorically condemns corruption as a grave sin, which serves as a powerful basis for the formation of an anti-corruption culture. However, despite this, the effectiveness of law enforcement practices varies significantly in different countries.

The Islamic doctrine, based on the Quran and Sunnah, contains direct and indirect prohibitions on bribery and dishonesty. Corruption is considered not only a crime, but also a serious moral and religious evil.

[621] Rostyslav Shchokin et al., "Sport Management in the Context of Criminal Liability for Corruption," *Retos* 48 (2023): 3223, https://doi.org/10.47197/RETOS.V48.96768.

The Quran. The Holy Scripture says: "And do not consume your property among yourselves unnecessarily, nor bribe the judges with it, to appropriate part of the people's property, knowingly sinning" (Surah 2, verse 188). This verse is a direct prohibition on bribery.

The Sunnah. The Hadith of the Prophet Muhammad also contains strict instructions. For example, one of the famous hadiths states: "Allah has cursed both the one who gives a bribe and the one who takes it" (Muslim, 1825). This emphasizes the equal responsibility of both parties.[622]

Saudi Arabia. The country has an Anti-Corruption and Supervision Authority (Nazaha), which reports directly to the king. It has broad powers to investigate and control public spending.

United Arab Emirates. The UAE actively cooperates with international organizations. The country has laws such as the UAE Penal Code and various codes of conduct aimed at increasing transparency in business and government.

Malaysia. Malaysia has the Anti-Corruption Commission (MACC), which is one of the most prominent and influential anti-corruption bodies in the Islamic world. The commission has independent powers to investigate and prosecute corruption crimes.[623]

Despite the existence of legislation, many Islamic countries face several challenges to effectively combating corruption:

Weak enforcement: Even with strong laws, their implementation in practice may be ineffective due to corrupt courts or a lack of political will. Social and cultural factors: In some regions, giving gifts or favors may be part of traditional culture, sometimes creating a "gray area" between a gift and a bribe. Lack of transparency: Insufficient transparency in public

[622] Yavuz Aykan, "A Legal Concept in Motion: The 'spreader of Corruption' (Sa'ibi'l-Fesad) from Qarakhanid to Ottoman Jurisprudence," *Islamic Law and Society* 26, no. 3 (2019): 726, https://doi.org/10.1163/15685195-02612A02.

[623] Abdul Salam @ Zulkifli Muhamad Shukri, "Anti-Corruption Teachings from the Islamic Perspective," in *The Sin of Corruption: A Religious Perspective* (Petailing Jaya: Transparency International Malaysia, 2024), 127, https://www.transparency.org.my/.

procurement, financial flows, and decision-making contributes to corruption.

In Indonesia, fighting corruption has traditionally been one of the key tasks of the state. Despite the endemic nature of the problem, the country has made significant progress, primarily due to the creation of a specialized and powerful body, the Corruption Eradication Commission (KPK). However, in recent years, this organization has faced serious challenges that call into question its independence and effectiveness.[624]

Indonesia has a fairly well-developed legislative framework for combating corruption, which includes:

Law No. 31 of 1999 on Combating Corruption Crimes, which defines corruption as a crime and establishes liability. Law No. 30 of 2002 on the Corruption Eradication Commission (KPK), which gave this body broad powers, including investigation, arrest, wiretapping, and prosecution. Law No. 19 of 2019, which amended the KPK Act, limited its independence.[625]

The main instrument in the fight against corruption in Indonesia is the KPK. The commission has earned a reputation as one of the most effective and independent anti-corruption agencies in the world. It achieved a 100% conviction rate for high-ranking officials in its first years of operation, which has strengthened public trust.

The KPK has made significant strides in the fight against corruption. Its key achievements include:

High-profile cases: The commission has successfully investigated and prosecuted numerous ministers, MPs, judges, and governors. One of the most famous cases was the ID fraud case, which resulted in the conviction of the former speaker of parliament.

---

[624] R Iskandar and S Irawati, “The Role of the Corruption Eradication Commission (KPK) in Combating Corruption in Indonesia: The Case of the SMPT Corruption Scandal,” *Journal of Political Science and Public Affairs* 8, no. 1 (2018): 53, https://doi.org/https://doi.org/10.1080/23311886.2022.2035913.

[625] Iqbal Kamalludin et al., “A Human Rights Discourse on Death Penalty for Corruptors during the Outbreaks: Reflection on the Covid 19 Pandemic,” *Indonesian Journal of Criminal Law Studies* 1568 (2023): 59.

High level of trust: For many years, the KPK has been the most trusted public institution in the country. Asset recovery: Between 2014 and 2018, the KPK managed to recover €106 million from the state. Prevention and Education: The Commission runs corruption prevention and public education programmes, and introduces digital tools to improve transparency, such as the JAGA app, which provides data on schools and health facilities.[626]

Despite its successes, Indonesia's anti-corruption system faces significant challenges. Political Pressure: The KPK has been weakening in recent years. Amendments to the law in 2019 limited its powers, subordinating it to the government and introducing an oversight board. This has reduced the Commission's effectiveness and independence. Limited Cooperation: The KPK often faces resistance from other law enforcement agencies, such as the police and the Attorney General's Office. Weak Legislation: Some laws, such as asset forfeiture, have yet to be passed, making it difficult to recover damages caused by corrupt officials.

Conclusion

An analysis of foreign experience in combating criminal offenses in the field of corruption allows us to identify several key areas: a) political will. The foundation of success is the unwavering political will of the top leadership to decisively and systematically fight corruption; b) independence of anti-corruption institutions. Ensuring full independence and sufficient resources for NABU, SAPO and VAKS is critically important. The experience of Singapore and Hong Kong confirms that independence is the key to effectiveness; c) Systemic prevention. It is necessary to strengthen preventive measures through further digitalization of public services, transparency in all areas of public administration,

[626] Bambang Tri Bawono et al., "Legal Reconstruction of Corruption Crime As A Result of the Abuse of Authority Based on the Pancasila Justice Value," *Scholars International Journal of Law, Crime and Justice* (saudijournals.com, 2023), 11, https://doi.org/10.36348/sijlcj.2023.v06i04.008.

effective declaration and control over it, as well as the introduction of strict ethical standards for public servants; d) Effective law enforcement. Further improvement of mechanisms for investigation and trial of corruption cases, and application of the principle of the inevitability of punishment; g) Protection of whistleblowers. Creating an effective and secure system of protection for whistleblowers is a powerful tool for detecting corruption; e) active participation of civil society. Involving the public in monitoring, controlling, and implementing anti-corruption policies. The implementation of these lessons, adapted to Ukrainian realities, will significantly increase the effectiveness of combating criminal corruption offenses and bring Ukraine closer to the standards of leading democratic countries. Thus, Islam creates a strong moral basis for combating corruption, calling on believers to be honest and fair. Many Islamic countries have adopted modern anti-corruption legislation and created specialized bodies. However, their effectiveness depends on political will and the legal system.

References

Aykan, Yavuz. "A Legal Concept in Motion: The 'spreader of Corruption' (Sa'ibi'l-Fesad) from Qarakhanid to Ottoman Jurisprudence." *Islamic Law and Society* 26, no. 3 (2019): 252–71. https://doi.org/10.1163/15685195-02612A02.

Bawono, Bambang Tri, Emilwan Ridwan, Anis Mashdurohatun, and Sri Endah Wahyuningsih. "Legal Reconstruction of Corruption Crime As A Result of the Abuse of Authority Based on the Pancasila Justice Value." *Scholars International Journal of Law, Crime and Justice*. saudijournals.com, 2023. https://doi.org/10.36348/sijlcj.2023.v06i04.008.

Björklund, Fredrika. "E-Government and Moral Citizenship: The Case of Estonia." *Citizenship Studies* 20, no. 6–7 (2016): 914–31. https://doi.org/10.1080/13621025.2016.1213222.

Celestin, Mbonigaba. "The Role Of Whistleblower Protection Laws In Enhancing Corporate Accountability And Ethical Business Practices." *SSRN Electronic Journal* 8, no. 4 (2024). https://doi.org/10.2139/ssrn.5188087.

Collins, Sean P, Alan Storrow, Dandan Liu, Cathy A Jenkins, Karen F Miller, Christy Kampe, and Javed Butler. "Report From The Commission to The European Parliament and The Council." Brussels, 2021.

CPIB. "Corrupt Practices Investigation Bureau Annual Report 2023." Vol. 2024. Singapore, 2023. www.cpib.gov.sg.

European Commission. "Report from The Commission to The European Parlianment and The Council." eur-lex, October 23, 2019. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52024DC0269.

FATF. "Guidance on Beneficial Ownership for Legal Persons." Paris, 2023. https://www.fatf-gafi.org/content/dam/fatf-gafi/guidance/Guidance-Beneficial-Ownership-Legal-Persons.pdf.coredownload.pdf.

Governors, OECD and Global Forum Report to G20 Finance Ministers and Central Bank. "Beneficial Ownership and Tax Transparency – Implementation and Remaining Challenges." *Beneficial Ownership and Tax Transparency – Implementation and Remaining Challenges*. Paris, 2024. https://doi.org/10.1787/f95790b1-en.

Hryhorash, Olha, Maxim Korneyev, Yevgeny Leheza, Liliya Zolotukhina, and Tetiana Hryhorash. "The Development of Small Business as a Source of Formation of Local Budget Revenues in Ukraine." *Investment Management and Financial Innovations* 15, no. 1 (2018): 132–40. https://doi.org/10.21511/imfi.15(1).2018.12.

Independent Commission Against Corruption. "ICAC Annual Report 2023." New South Wales, 2024.

Iskandar, R, and S Irawati. "The Role of the Corruption Eradication Commission (KPK) in Combating Corruption in Indonesia: The Case of the SMPT Corruption Scandal." *Journal of Political Science and Public Affairs* 8, no. 1 (2018). https://doi.org/https://doi.org/10.1080/23311886.2022.2035913.

Kamalludin, Iqbal, Adissya Mega Christia, Achmad Jauhari Umar, Bunga Desyana Pratami, Rizqiyani Syifa Widiastuti, and Delasari Krisda Putri. "A Human Rights Discourse on Death Penalty for Corruptors during the Outbreaks: Reflection on the Covid 19 Pandemic." *Indonesian Journal of Criminal Law Studies* 1568 (2023).

Kisil, Zoriana R., and Oleksandr S. Tarasenko. "International Experience in Preventing Corruption as a Vector for Creating a National Anti-Corruption Strategy in Ukraine." *Social and Legal Studios* 5, no. 3 (2022): 9–15. https://doi.org/10.32518/2617-4162-2022-5-3-9-15.

Leheza Yevhen Oleksandrovych, Filatov Viktor, Volodymyr Varava, Vira Halunko, and Kartsyhin Dmytr? "Scientific and Practical Analysis of Administrative Jurisdiction in the Light of Adoption of the New Code of Administrative Procedure of Ukraine." *Journal of Legal, Ethical and Regulatory Issues* 22, no. 5 (2019). https://www.abacademies.org/articles/scientific-and-practical-analysis-of-administrative-jurisdiction-in-the-light-of-adoption-of-the-new-code-of-administrative-proced-8634.html.

Leheza, Yevhen, Volodymyr Shablystyi, Irina V. Aristova, Ivan O. Kravchenko, and Tatiana Korniakova. "Foreign Experience in Legal Regulation of Combating Crime in the Sphere of Trafficking of

Narcotic Drugs, Psychotropic Substances, Their Analogues and Precursors: Administrative and Criminal Aspect." *Journal of Drug and Alcohol Research* 12, no. 4 (2023). https://doi.org/10.4303/JDAR/236240.

Lestari, Wido, and Tubagus M Yusuf Khudri. "Enhancing Money Laundering Investigation Through Analytic Maturity." *International Journal of Economics Development Research* 5, no. 2 (2024): 2024–1119. https://yrpipku.com/journal/index.php/ijedr/article/view/5348.

Muhamad Shukri, Abdul Salam @ Zulkifli. "Anti-Corruption Teachings from the Islamic Perspective." In *The Sin of Corruption: A Religious Perspective*, 1–38. Petailing Jaya: Transparency International Malaysia, 2024. https://www.transparency.org.my/.

Musella, Alessandro. "How AI Can Reshape Anti-Corruption Compliance | International Bar Association." international bar association, 2025. https://www.ibanet.org/how-AI-can-reshape-anticorruption-compliance.

Nations, United. *The Global Programme Against Corruption : UN Anti-Corruption Toolkit*, 2004.

OECD. *OECD Integrity and Anti-Corruption Review of Ukraine*. Paris: OECD Publishing, 2025. https://doi.org/https://doi.org/10.1787/7dbe965b-en.

Omelchuk, Oleh M., Ihor Yo Haiur, Olena G. Kozytska, Anna V. Prysiazhna, and Natalia V. Khmelevska. "Analysis of the Activities of Law Enforcement Authorities in the Field of Combating Crime and Corruption Offences." *Journal of Money Laundering Control* 25, no. 3 (2022): 700–716. https://doi.org/10.1108/JMLC-07-2021-0073.

Portal, Anti Corruption. "Report on AI's Anti-Corruption Capacities Released." Anti Corruption Portal, 2025. https://anticor.world/en/main/news_page/report_on_ais_anticorruption_capacities_released.

Quah, Jon S. *Combating Corruption Singapore-Style: Lessons for Other Asian Countries*. Edited by Hungdah CHIU. *Maryland Series in Contemporary Asian Studies*. Vol. 2. Maryland: Maryland Series in Contemporary Asian Studies, Inc, 2007.

Rani John, Ruby Hamid, and Judith Seddon. "Corporate Crime and Investigations - What Now for 2025?" Accessed September 18, 2025. https://www.ashurst.com/en/insights/corporate-crime-and-investigations-what-now-for-2025/.

Santiso, Carlos. "Govtech against Corruption: What Are the Integrity Dividends of Government Digitalization?" *Data & Policy* 4 (2022): e39. https://doi.org/DOI: 10.1017/dap.2022.31.

Shchokin, Rostyslav, Vasyl Oliinyk, Olena Bondarenko, Dmytro Kyslenko, Olha Kolos, and Yuriy Tymoshenko. "Sport Management in the Context of Criminal Liability for Corruption." *Retos* 48 (2023): 25–34. https://doi.org/10.47197/RETOS.V48.96768.

The International Bank for Reconstruction and Development. *Why*

Reform Public Procurement? Edited by Communications Development Incorporated. 1st ed. Vol. 1. Washington, D.C.: The World Bank, 2012. www.copyright.com.

Torrance, Samantha, Sarah Lee, Matthew Sharp, Li Xing, Sofia Tirini, Emmanuel A San Andres, Glacer Niño, and A Vasquez. "Technologies for Preventing, Detecting, and Combating Corruption," 2025. www.apec.org.

U.S. Department of Justice. "The False Claims Act." justice.gov, January 15, 2025. https://www.justice.gov/civil/false-claims-act.

UNODC, United Nations Office on Drugs and Crime. "Invisible Crime: The Fight against Corruption in Hong Kong." unodc.org, 2022. https://www.unodc.org/unodc/frontpage/2025/March/invisible-crime_-the-fight-against-corruption-in-hong-kong.html.

Volkova, Yuliia, Bohdan Bon, Anton Borysenko, Yuliia Leheza, and Yevhen Leheza. "CRYPTO MARKET EXPERIENCE: Navigating Regulatory Challenges in Modern Conditions." *Al-Risalah: Forum Kajian Hukum Dan Sosial Kemasyarakatan* 24, no. 2 (2024): 178–94. https://doi.org/10.30631/alrisalah.v24i2.1625.

World Bank Group. "Digital Government." World Bank Group, April 10, 2025. https://www.worldbank.org/en/topic/digital/brief/digital-government.

Zaiets, I, and S Marko. "Features of Criminal Liability for Obstruction of Professional Activity of Journalists." *Naukovij Vìsnik Nacìonal'noï Akademìï Vnutrìšnìh Sprav* 114 (January 1, 2020): 19–30. https://doi.org/10.33270/01201141.19.

***

DECLARATION OF CONFLICTING INTERESTS

The authors state that there is no conflict of interest in the publication of this article.

FUNDING INFORMATION

The study was funded by the authors.

ACKNOWLEDGMENT

The authors would like to express their sincere gratitude to their respective institutions—Dnipro Humanitarian University, Dnipro State University of Internal Affairs, Pechersk District Court of Kyiv, and Odessa State University of Internal Affairs—for their continuous academic and institutional support. Special appreciation is also extended to colleagues and peers whose valuable insights and constructive feedback have contributed to the refinement of this research. Their support has been instrumental in enabling the completion and dissemination of this scholarly work.

HISTORY OF THE ARTICLE

Submitted : February 28, 2025
Revised : March 30, 2025
Accepted : June 15, 2025
Published : June 30, 2025