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**LAW ENFORCEMENT AGENCIES
ON PROTECTION OF ECONOMIC SECURITY OF UKRAINE:
ADMINISTRATIVE AND LEGAL ASPECT:**

Monograph

Recommended by the Academic Council of Sumy State University

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The monograph is a complex scientific research on the issue of administrative and legal regulation of the activities of domestic law enforcement agencies to protect the economic security of Ukraine. The work focuses on the general legal characteristics of law enforcement agencies of Ukraine as subjects of economic security of the state. The questions of the administrative-legal status of those law-enforcement bodies, which are authorized to protect the economic component of state security, is investigated. Attention is paid to the issue of administrative and legal counteraction to economic crime, as one of the real threats to the normal functioning of the national economy. Foreign experience of law enforcement activities in ensuring the economic security of the state is analyzed. The attention was paid to the existing problematic aspects of cooperation and coordination of law enforcement agencies and other entities in ensuring the economic security of the state, and made their own proposals for their elimination. The ways of improving the administrative and legal mechanism of regulating the activity of law enforcement agencies, which should ensure the economic security of the state, are considered.

The monograph will be interesting and useful to a wide range of specialists, scientists, scientists, students, graduate students, practitioners of public authorities, local self-government, law enforcement and other public or private structures. Scientific and practical research may also be of interest to all those interested in administrative law and economic security issues in Ukraine.

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INTRODUCTION

Under modern complicated conditions caused by the development and expansion of globalization processes, political and legal transformations, informatization and digitization of many processes related to the transformation of economic systems, there is an urgent need for an adequate and prompt response of the state to the challenges of the present time. The emergence and development of new destabilizing factors jeopardize the normal functioning of the state, hindering its sustainable development and actually contributes to a marked deterioration of the economic and, consequently, social situation of the majority of the population, as a prerequisite for launching processes of political turmoil, both in a particular region (or several regions) and the country as a whole. This could potentially lead to the loss of the territorial integrity of the country, the prospects for the smooth exercise of sovereign rights, the inability to effectively protect existing national economic interests, and the emergence of a number of other destructive factors for the modern state.

Given the significant fact that nowadays most of these challenges are being transformed into explicit or, even worse, latent threats to the national economy, there is an objective need for an effective administrative and legal mechanism existence for systematically ensuring the economic security of the state. As longstanding practice shows, many of these threats can be of a continuing and recurring nature, evolving constantly, creating new economic risks for the country. This, in its turn, requires not only the prompt and effective response of the relevant institutions, but also the constant search and further implementation of conceptual forms and methods of counteracting such risks.

A special role in this process is given to domestic law enforcement agencies, which is explained by the purpose, tasks, functions and competence of the latter. These entities are empowered to counter a wide range of threats (the legalization of criminal proceeds, corruption, funds fraud, misappropriation and (or) embezzlement of property, etc.), since the probable consequences of manifesting them in some

cases can have a very negative impact on the normal course of a considerable number of economic processes. However, it should be noted that the existing regulatory, organizational, personnel and logistical support does not allow to fully ensure the economic security of the state. The result and natural consequence of this is the loss of confidence in the law enforcement system by the population of Ukraine and the international community. The insufficient level of economic security of Ukraine raises a number of problematic questions for specialists and scientists in finding the best ways to improve the administrative and legal foundations of the subjects' activity, which should provide it in accordance with the legislation of our country. The same goal was set by the authors of this monograph, in order to take into account the findings of theoretical developments of domestic and foreign scientists, national scientists and specialists, because of the awareness of the importance and the need for an effective provision of the economic component of national security and their own vision of the political and legal situation and social-economic state in the country to offer ways to improve the existing administrative and legal support of the activities of domestic law enforcement agencies in the protection of the economics of Ukraine.

To achieve this goal, the authors identified, studied and investigated a number of problematic issues facing Ukraine in protecting its economic interests. Naturally, the attention was mostly focused on the general legal characterization of law enforcement agencies of Ukraine as subjects of economic security of the state. For this purpose, the scientific works of prominent Ukrainian scientists were investigated: A. M. Detiuk, M. V. Kovaliv, A. M. Kulish, A. M. Kuchuk, S. M. Kremenchutskyi, M. I. Melnyk, O. M. Muzychuk, S. V. Rossokha, V. Y. Tatsii, O. I. Nikitenko, V. M. Shapovalova, Y. S. Shemshuchenko and many others. According to the results of the study, the importance of law enforcement agencies for the national economy was determined, and, based on an analysis of the tasks and functions of these structures, those entities that could have a significant impact on ensuring the economic security of Ukraine were identified.

In order to ensure the completeness and comprehensiveness of scientific

research, the issue of the law enforcement functions implementation peculiarities in the context of ensuring the economic security of the state was analyzed, taking into account the scientific provisions outlined in the works: V. B. Averianov, V. K. Babaiev, I. V. Dashutin, P. V. Dikhtievskiy, M. S. Kalman, V. S. Kovalskiy, M. I. Koziuba, V. K. Kolpakov, M. N. Marchenko, V. Y. Nevmerzhytska, Y. V. Pyrozhkov, S. P. Pohrebniak, V. F. Pohorilko, O. F. Skakun and others. The theoretical characterization of the powers of law enforcement agencies in the sphere of ensuring the economic security of the state is also realized. Some relevant scientific developments by O. P. Alokhin, H. V. Atamanchuk, B. M. Lazariev, D. I. Holosnichenko, I. P. Holosnichenko, A. A. Karmolytskyi, Y. M. Kozlov, A. V. Solonar, Y. M. Starylov, O. I. Kharytonov, Y. S. Shemshuchenko, N. V. Yaniuk and others were investigated for this purpose. The role of the functions and powers of law enforcement agencies in matters of ensuring the economic security of the state is determined.

The issues of administrative and legal status of those law enforcement agencies that play a significant role in protecting the economic component of national security have been investigated. The corresponding legal and organizational support of the activity of these subjects, as well as some scientific works of L. I. Arkush, A. Y. Babenko, O. M. Bandurka, N. M. Bakaianova, D. M. Bakhrakh, J. Beily, M. T. Bilukha, I. M. Bilodid, Y. P. Bytiak, S. H. Boiko, V. A. Bortniak, F. F. Butynets, O. V. Vakarova, V. I. Vasylynchuk, O. S. Vatamaniuk, V. V. Voronina, R. S. Vovchenko, S. A. Viazmikin, V. V. Halunka, M. Y. Hribov, N. M. Herasymenko, M. V. Hrek, S. K. Hrechaniuk, A. H. Holtsov, I. M. Draliuk, M. O. Demenchuka, Y. V. Dmytriiev, Y. V. Dodin, V. V. Dolezhan, A. P. Zapototskyi, I. P. Zinkovskyi, A. Y. Ivanskyi, V. O. Kazmiruk, A. O. Kladchenko, S. V. Kivalov, L. Y. Klets, V. V. Klochkov, O. P. Kliushnychenko, O. V. Kohut, V. H. Kozlov, A. T. Komziuk, O. P. Koreniev, I. I. Korotych, O. O. Kosytsia, A. M. Koriahin, Y. O. Kocherin, M. F. Kryshchanovych, V. O. Kuznietsov, Y. Lekhan, M. I. Lohvynenko, I. I. Mazur, S. O. Maklakov, V. F. Maksimov, V. T. Maliarenko, M. Y. Masliennikov,

I. O. Matviichuk, O. V. Miroshnychenko, Y. V. Melnyk, S. S. Moroz, D. H. Muliavka, A. O. Nechytailenko, O. V. Novikov, A. A. Omarov, R. S. Pavlovskiy, O. A. Padalka, V. V. Pakhomov, Y. Y. Pylyp, S. P. Ponomarov, T. O. Pikul, V. F. Pikhotskyi, P. S. Petrenko, O. V. Plotko, M. A. Pohoretskyi, Y. Y. Polianskyi, O. V. Ponomarov, I. V. Rohatiuk, S. S. Rohulskyi, R. Ronis, O. Y. Salmanova, T. V. Saraskina, A. O. Selivanov, V. K. Symonenko, O. V. Skomarov, Y. B. Slobodanyk, T. M. Slobodianiuk, O. S. Starenkyi, V. V. Sukhonos, Y. O. Tykhomyrov, L. D. Udalova, V. I. Tsymbaliuk, I. V. Tsiupryk, Y. V. Shevchenko, S. V. Shestakov, O. P. Sherhin, V. K. Shkarupa, O. O. Shpak, O. S. Yunin, O. M. Yurchenko, O. Y. Yakimov, O. A. Yalbulhanov, N. V. Yarmak and many others are analyzed. It helped to determine the role and place of each of these law enforcement agencies in the system of subjects of ensuring the economic component of national security.

Attention is paid to the issue of administrative and legal counteraction to economic crime, as one of the real threats to the normal functioning of the national economy. It also characterizes its manifestation – the so-called “economic crimes”, which should be countered by these law enforcement agencies. Scientific researches of I. M. Baziaruk, R. O. Baranov, V. T. Bilous, O. V. Belokurov, V. A. Biesedina, V. S. Burkal, M. B. Buchko, Dzh. M. Biukenen, M. R. Vavrin, V. I. Vasylynchuk, T. H. Vasylytsiv, H. Y. Darnopykh, I. V. Hodunov, V. O. Honcharov, K. M. Hutsalova, O. Y. Dementieva, A. I. Dolhova, M. I. Kamlyk, V. V. Kovalenko, V. P. Korzh, M. Y. Korzhanskyi, S. Y. Kravchuk, R. V. Kravtsov, H. S. Krainyk, N. I. Kriukov, Y. Y. Liakunov, A. Marek, H. A. Matusovskyi, H. K. Mishyn, S. V. Novikov, A. Y. Ovcharenko, L. P. Skalozub, V. I. Smirnov, Y. L. Strieltsov, Y. V. Tkachenk, V. I. Franchuk, A. V. Khaletskyi, D. M. Kharko, O. I. Shaidorov, A. M. Shcherbakovskyi and others are analyzed. This, above all, contributed to the completeness and comprehensiveness of the study of this issue.

The questions of effective directions of activity of law enforcement agencies on operative counteraction to economic crime as one of threats to the economic security of Ukraine are considered. Attention was paid to the preventive activities of

law enforcement agencies and the works of M. M. Babaiev, M. Y. Valuiska, V. V. Vasylevych, O. F. Hida, I. M. Danshyn, O. M. Dzhuzha, O. M. Kliuiev, I. P. Kozachenko, S. H. Mishchenko, O. M. Lytvynov, N. M. Nadvirianska, Y. V. Nikitin, D. Y. Nykyforchuk, O. I. Olinychuk, M. M. Okhrymovych, I. O. Revak, S. M. Rohozin, V. H. Sevruk, L. S. Smiian, S. I. Sokha, O. S. Steblynska, D. P. Tyshleko and others were investigated. Also, the method of criminal analysis was considered as an effective deterrent to economic crime. The scientific basis are the works of such scientists as: S. V. Albul, O. A. Baltovskiy, I. I. Basetskiy, K. Y. Bobkov, O. Y. Busol, O. V. Buriak, O. V. Vlasiuk, K. Holdshtein, I. M. Horbanov, O. O. Dereviahin, T. M. Derevianko, Y. I. Dmytryk, O. M. Zaiets, O. I. Zachek, K. Y. Ismailov, D. V. Kovalenko, V. Kozhukhar, O. Y. Korystin, Y. D. Lukianchykov, D. McDowell, A. V. Makhniuk, A. V. Movchan, I. Y. Nezhdanova, V. A. Nekrasov, D. Y. Nykyforchuk, S. S. Ovchinskii, V. V. Polovnikov, D. Y. Uzlov, H. K. Teteriatnyk, O. B. Farion, A. V. Kholostenko, O. Y. Shostko, Y. M. Yakovets, M. Yanitski. Considerable effectiveness of all such measures in the field of real counteraction to existing and latent economic crime has been found out.

The foreign experience of law enforcement activity in ensuring the economic security of the state is analyzed in detail. It is noted that there is a need for a detailed study of the leading foreign and international practices on ensuring the economic security of the state with a view to their possible borrowing and implementation in the domestic legal field. At the same time, it emphasizes the need, in such likely implementation, to take measures to maximize the protection of national economic interests.

Attention is drawn to the existing problematic aspects of cooperation and coordination of law enforcement agencies and other entities in ensuring the economic security of the state. The researches of such scientists as: V. I. Bedyk, R. S. Bielkina, M. H. Verbenskiy, A. H. Hladyshch, O. O. Dul'skiy, S. O. Donnel, N. I. Zolotarova, D. K. Yefimenko, V. N. Ivanova, P. M. Karkach, O. F. Kobzar, I. P. Kozachenko, H. Kunts, M. Y. Kurochka, V. O. Neviadovskiy, V. M. Oliinyk,

I. V. Okhrimenko, I. Pechenkin, Y. I. Pyvovar, A. M. Podoliaka, V. L. Rehulskyi, Y. V. Siryi, V. L. Synchuk, I. M. Sorokotiahin, M. V. Tulenkov, A. Faiol, N. Y. Filipenko and many others. Taking into account the views of scientists, our own proposals for the problematic aspects removal have been made.

The ways of improving the administrative and legal mechanism of regulating the activity of law enforcement agencies and other entities, which should ensure the economic security of the state, are considered. The opinion regarding the existence of shortcomings in the current legislation, which clearly impedes the effective protection of all spheres and units of the national economy, is expressed and substantiated in the work. The need to improve the existing regulatory and organizational regulation of the activities of domestic law enforcement agencies and other legislation norms that directly or indirectly relates to the economic security of Ukraine is emphasized as well a concrete proposals are made.

The monograph is performed within the framework of the research work on the topic: “Concept of a new innovative model of public administration of the financial system of Ukraine” (0118U003582). The study identifies conceptual scientific propositions that will have further theoretical and applied significance for scientific work.

We hope that the monograph will be interesting and useful to a wide range of specialists, scientists, students, graduate students, practitioners of public authorities, local self-government, law enforcement and other public or private structures. Scientific and practical research may also be of interest to all those interested in administrative and financial law and problems of ensuring economic security in Ukraine.

SECTION 1

ADMINISTRATIVE AND LEGAL CHARACTERISTICS OF LAW ENFORCEMENT AUTHORITIES AS SUBJECTS OF ECONOMIC SECURITY OF UKRAINE

1.1. General legal characterization of law enforcement agencies of Ukraine as subjects of economic security of the state

The formation of an independent, sovereign, democratic and rightful state in Ukraine, which it is recognized under the Constitution, requires a number of significant changes in all spheres of public life. The United Nations Millennium Declaration [1], adopted at the session of the United Nations General Assembly in 2000 and approved by the 189 countries of the world, began the process of achieving the results identified till 2015 by the world community in those areas where the unevenness of global human development was most acute. These include combating hunger and poverty, ensuring access to education, achieving gender equality, reducing maternal and infant mortality, reducing the spread of HIV / AIDS and other diseases, achieving environmental sustainability and harmonizing external assistance to developing countries. At the same time, achieving a positive result in each of these areas depends on ensuring economic stability and economic security in the country. To date, Ukraine is on the verge of forming civilized market relations and joining, in this connection, a number of international economic communities. It follows that one of the main tasks of public authorities in Ukraine is to ensure sustainable economic development of the state, maintain economic equilibrium and guarantee economic security [2, p. 13]. The issue of real guaranteeing the economic security of the country especially needs attention. As, exceptionally, with the proper functioning of all elements of the mentioned component of state security, it is possible to successfully accomplish a number of other tasks – maintaining economic stability, promoting sustainable economic development, improving the investment climate, etc.

Obviously, the issue of creating the most favorable conditions for ensuring the economic security of the state is one of the pressing problems of today, which certainly needs to be addressed. This is due to an increase in the number and types of offenses, including transnational ones, whose consequences have a destructive effect on the national economy, which in the future has a negative impact on other spheres of life of the population.

Among the subjects of economic security of the country, a special role is given to the state, which is entrusted with many different tasks, including economic ones. The state takes a number of legally permissible measures, such as the adoption (approval) of relevant regulatory acts, the development of international cooperation, the creation of special bodies, the formation of favorable preconditions for their functioning (training, financing, logistics) security) etc. to solve all these tasks. In many cases, in particular for the sake of efficiency, several public authorities may perform the same task.

Among all existing state structures that provide economic security of the country, law enforcement agencies should be singled out. Law enforcement agencies symbolize the presence of the state in our daily lives, its ability to intervene and protect when such protection is needed. They can also be a symbol of the integrity of society and its commitment to the values of honor, duty, personify the monopoly of the state to use coercion, which, in turn, is a prerequisite for ensuring the effective operation of law, and also designed to restrain society from committing crimes, immoral acts, evil intentions, conspiracies to commit unlawful acts [3, p. 169].

Thus, Ukraine's law enforcement agencies are undoubtedly subjects of economic security of the state. However, by analyzing the relevant national legislation, we can conclude that a significant list of state structures is included in the category of "law enforcement agencies". Objectively, this complicates the process of isolating them from the very basic ones that ensure the economic security of the state. Therefore, for the sake of completeness and comprehensiveness of the research, it is first of all necessary to find out what constitutes a "law enforcement body" in general, as well as to read the rules of the current legislation and the

opinions of scientists regarding the types of such subjects.

The question of “law enforcement agencies” concept definition and clarification of their specific and quantitative composition and signs have been repeatedly researched by domestic scientists. Among them, in particular, can be singled out such scientists as A. M. Detiuk, M. V. Kovaliv, A. M. Kulish, A. M. Kuchuk, S. M. Kremenchutskyi, M. I. Melnyk, O. M. Muzychuk, S. V. Rossokha, V. Y. Tatsii, M. I. Khavroniuk, S. V. Chumachenko, T. O. Shkulia and others.

Investigating the term “law enforcement agencies” it should be emphasized that despite its frequent use in scientific and professional circles and frequent references in domestic regulations, in Ukraine there is still no unified vision regarding the content of the latter’s activities, both on the scientific and the legislative levels. Obviously, this position is one of the prerequisites for the emergence of different views regarding the understanding of the essence of the term, the characteristics of such subjects, their species, etc.

For example, A. M. Kulish states that “law enforcement agencies” are specially authorized state bodies that ensure the observance and realization of citizens’ rights and freedoms, law and order with observance of the rules and procedures established by law in accordance with their competence [4, p. 92]. According to S. V. Rossokha, “law enforcement agency should be understood as a state body that is endowed with the Constitution [5] and the laws of Ukraine with a certain amount of rights and obligations to protect the rights and legitimate interests of citizens, legal entities, society and the state, by committing specific acts of coercive nature, which are carried out in a certain procedural form” [6, p. 13]. A. M. Kuchuk emphasizes that in this context we talk about “... specially authorized state bodies empowered with state powers for the purpose of professional exercise on the basis and in accordance with the legislation, and in cases established by law – in the appropriate procedural form with application legal activities, aimed at the protection of human and citizen’s rights and freedoms, law and order, all regulated by the law of public relations” [7, p. 17-18].

Many domestic scientists derive this term by performing the functions assigned to them. Within the framework of this approach, the following interpretation should be distinguished: law enforcement agencies are institutions and organizations existing in the society and the state that perform law enforcement function, whose main task is to ensure the lawfulness, protect the rights and legitimate interests of citizens, legal entities, fight crimes and other offenses [8; 9, p. 34-35]. According to T. O. Pikuli, “law enforcement agencies include bodies that, in addition to secondary (ancillary) functions, also perform several major law enforcement functions that are decisive in their activities (preventive, protective, re-socialization, operational and investigative functions, functions of crime investigation, judicial consideration of cases, consideration of cases on administrative offenses, consideration of cases on financial and administrative-economic offenses, execution of sentences, decisions and rulings of courts, resolutions of bodies of inquiry and pre-trial investigation and prosecutors)” [10, p. 79].

P. I. Hamula generally states that this definition “... is a generic scientific term used to refer to a system of bodies that is divided according to their specific functions and assignments in the mechanism of protection of the right to: 1) law enforcement agencies; 2) control (jurisdiction) bodies of executive power; 3) bodies of protection of the Constitution [5]. At the same time, law enforcement agencies are the bodies for which the law enforcement function is the main, they exercise powers aimed at the protection of human rights and freedoms and the protection of the rule of law, are vested with state powers, in particular, have the right to legally apply coercion, which determines the peculiarities of their status, impose special requirements on the staff of these bodies in terms of professional training, psychological and moral qualities” [11, p. 15]. In our view, law enforcement agencies should be understood as government bodies, empowered in accordance with applicable law and carrying out law enforcement activities within their competence. Thus, we believe that in an independent type of state activity should be distinguished law enforcement activity, which has certain peculiarities. Accordingly, law enforcement activity is determined

by the law enforcement function of the state, since it: 1) is carried out by specially authorized bodies; 2) is implemented in compliance with the established procedure and certain rules and procedures; 3) in the process of its implementation, measures of state or public action are applied with the purpose of detection, prevention or cessation of offenses; 4) aimed at the protection and protection of rights in the country [12, p. 27].

Obviously, each concept has its own characteristics that, in their totality, make it possible to distinguish it from other definitions. After all, a concept in the science of logic means a form of logical thinking, which reflects the object or phenomenon in its essential features. The set of these essential features forms the meaning of the concept [13, p. 47]. Therefore, to ensure the comprehensiveness of the study, there is a need to identify and characterize the latter.

In this regard, D. I. Borodin notes that the following should be attributed to the signs of law enforcement agencies: 1) decisive in its activity is the performance of at least one, and usually several, major law enforcement functions; 2) the performance of these functions requires specific organizational, legal, personnel, logistical, military and rearward (in particular, providing weapons, ammunition, special facilities, forensic and special equipment, physical and other types of property), financial, informational, scientific and other provision; 3) the employees of this body are subject to special requirements by law regarding business and moral qualities, health status, level of education, lack of criminal record, etc.; 4) for the purpose of effectively performing their duties, employees of this body: a) are empowered by law with a variety of specific rights; b) have statutory benefits designed to compensate for the extra workload and risk to life and health for both them and their family members, and are subject to increased legal protection; c) have statutory external signs of belonging to law enforcement agencies (uniform, insignia, certification, open-carry weapon) [14, c. 50].

V. V. Kovalska generally divides such bodies into state and non-state ones, offering a list of basic features for each group. Thus, for state law enforcement agencies, the legislator determines the following features: they are authorized by law

to perform law enforcement functions and are therefore empowered with the relevant law enforcement competence; they carry out their activities in accordance with the rules and procedures established by law; have the right to apply measures of state coercion to the perpetrators; lawful and well-founded decisions made by state law enforcement agencies are binding on officials and citizens, and their non-compliance leads to liability. As for the other group, these entities are empowered by law to carry out a law enforcement function and are therefore empowered with the relevant law enforcement competence; carry out their activities in accordance with the rules and procedures established by law; have the right to apply public influence to the perpetrators [15, p. 12].

However, in our opinion, the more meaningful is the position of O. M. Muzychuk, who attributes to the signs of these state bodies the following: 1) perform one or more of such functions as: prevention of crimes and administrative offenses, their termination and disclosure, search of the perpetrators; the protection of particularly important governmental entities and individual officials provided for by law; operational search and reconnaissance activities; protection of public order and public safety; execution of criminal penalties; control over the movement of people, vehicles, goods and other objects or substances across the state and customs borders of Ukraine; fire-safe and civil protection of the population; law enforcement; 2) function(s) is one of the main (major, priority) and is performed on a daily basis; 3) law enforcement agencies are empowered with the right to use coercive measures and means (physical force, special means of active defense and assault, firearms) to ensure the fulfillment of the tasks assigned to them; 4) as a rule, law enforcement agencies are given appropriate attributes to fulfill their duties, which also gives the reason to call them “law enforcement agencies” or “militarized bodies”; 5) as a rule, in order to ensure an adequate level of official discipline, law enforcement officers are assigned special ranks, uniforms, weapons and other self-defense means; issues of their disciplinary responsibility are governed by special statutes on discipline [16, p. 19]. In our opinion, this set of features characterizes the bodies that are considered as “law enforcement” the most.

Issues regarding the classification of a state body as a law enforcement agency need attention. Undoubtedly, this issue has repeatedly been the subject of debate among experts and scholars. Most of them have traditionally expressed and substantiated their own point of view. It should be noted that there is uncertainty in the expediency of securing the complete list of its species. In particular, one group of scientists argues for their own position that there is no need to define a comprehensive list of law enforcement agencies, since, first, their definition is contained in the legislation; second, the legislative acts that regulate the activities of certain bodies indicate that they are law enforcement; third, the listing of all law enforcement agencies in each article of the legislative act referred to in them would take up a lot of space [16, p. 17]. In our opinion, this approach is not in line with existing legal realities, since many existing regulatory acts do not indicate that a particular body can be considered law enforcement. Thus, Y. O. Zahumenna, analyzing the relevant legislation, concludes that "... only three state bodies are explicitly named as law enforcement in the relevant status laws of Ukraine. They are the Security Service of Ukraine (Article 1 of the Law of Ukraine "On the Security Service of Ukraine" dated March 25, 1992 No. 2229-XII [17]), Department of State Protection of Ukraine (Article 11 of the Law of Ukraine "On State Protection of State Authorities of Ukraine and Officials" dated 04.03.1998 № 160/98-BP [18], and the Military Law and Order Service (Article 1 of the Law of Ukraine "On the Military Law and Order Service in the Armed Forces of Ukraine No. 3099-III" dated March 19, 2002 [19]) [20, p. 148]. We consider it is also worth noting that because of the lack of a common position on understanding the essence of the "law enforcement" definition it is not possible to clearly determine which public authorities should be considered to be law enforcement. Instead, we agree with the proponents of another widespread approach, which emphasize "... that in a rule-of-law state, a compulsory component of which is a system of law enforcement agencies that perform one of its functions and, therefore, empowered with the right to use coercion, lack of definition of a clear list of law enforcement agencies is the cause of many problems: in the field of legal and social protection of law

enforcement personnel, civil control of law enforcement agencies, etc.” [16, p. 17-18]. Obviously, the need for an updated, comprehensive exhaustive list originated a long time ago and needs a solution. This will eliminate the inappropriate multi-vector approach to understanding the nature of the issues outlined, as well as correct most conflicts of legal regulation of their status.

As of today, the issue of determining a comprehensive list of law enforcement agencies remains unresolved and debatable. According to T. O. Shkulia, “... the agencies in the broad sense include the courts, the prosecutor’s office and law enforcement agencies in the field of crime, in the narrow sense – only crime law enforcement agencies (police, tax police, Security Service of Ukraine, Department of State Protection, The State Border Service, The Military Law Enforcement Service in the Armed Forces of Ukraine, The State Customs Service, The State Department of Ukraine for the Execution of Sentences)” [21, p. 179]. M. I. Melnyk and M. I. Khavroniuk include the following: courts, prosecutor’s offices, police, tax police, Security Service of Ukraine, Department of State Protection, The State Border Service, The Military Law Enforcement Service in the Armed Forces of Ukraine, State Customs Service inquiry, Fire Department Public inquiry, State Department for Execution of Sentences [22, p. 31-32]. A. L. Sokolenko proposes to refer to the system of law enforcement agencies of Ukraine “... courts; the prosecutor’s office; Security Service of Ukraine; Department of State Protection, Law and order military service in the Armed Forces of Ukraine; The State Border Service of Ukraine; Customs Service of Ukraine; tax police within the State Tax Service of Ukraine; State Penitentiary Service of Ukraine; The State Executive Service; the police; internal troops of the Ministry of Internal Affairs of Ukraine; The Defense Intelligence of Ukraine; The State Bureau of Investigation and other law enforcement agencies” [23, p. 704]. In the commentary on Art. 17 of the Constitution of Ukraine dated 28.06.1996 No. 254k / 96-VR [5], prepared by the Institute of Legislation of the Verkhovna Rada of Ukraine, its authors include to “law enforcement agencies”: Security Service of Ukraine, internal troops of the Ministry of Internal Affairs of Ukraine, the police and some other state structures,

whose status is now defined by by-laws [24, p. 58]. As we see the opinions of scientists on this subject differ somewhat, which results from the emergence and development of different areas of research on the same issue.

A similar uncertainty exists in the national legal plane. In particular, the Instruction on the procedure for carrying out control measures by the control and audit department of the State Judicial Administration of Ukraine, approved by the Order of the State Judicial Administration of Ukraine dated 29.07.2011 No. 120 [25] – the investigated category of subjects includes the bodies of the Prosecutor’s Office, the Interior, the Security Service, the State Audit Service and the State Tax Service. And in accordance with the Procedure for Inspection by the State Audit Service, its inter-regional territorial bodies, approved by the Resolution of the Cabinet of Ministers of Ukraine dated April 20, 2006 N 550 [26] the list of these entities includes the Prosecutor’s Office, the Security Service, the National Police, State Fiscal Service, the National Anti-Corruption Bureau, and other law enforcement agencies established under the law.

Analyzing this issue, many scientists refer to the Law of Ukraine “On State Protection of Court and Law Enforcement Employees” dated 23.12.1993, No. 3781-XII [27] in accordance with Part 1 of Art. 2 of which law enforcement agencies include the following entities: prosecuting authorities, The National Police, the Security Service, the Military Law Enforcement Service in the Armed Forces of Ukraine, the National Anti-Corruption Bureau of Ukraine, the State Border Guard, bodies of revenue and fees, bodies and institutions of execution of penalties, pre-trial detention centers, bodies of state financial control, fisheries, state forest protection, other bodies carrying out law enforcement functions. However, the provisions of this legislative act define a comprehensive list of the subjects we are investigating, since the legislator himself indicates that we are referring to other bodies carrying out law enforcement functions.

At the same time, this rule of law has repeatedly been criticized by some scholars. For example, V. Y. Tatsii emphasizes that “... as a result of a broad interpretation of the law enforcement function, almost all executive authorities are

included in law enforcement, which are to some degree engaged in the performance of law enforcement functions, that means indirectly and law enforcement activities. According to this criterion, about 80 bodies are allocated in the system of the state apparatus, which directly or indirectly perform at least one such function. At the same time, by their legal nature and their tasks, they have nothing to do with law enforcement agencies” [28, p. 234]. Therefore, it can be stated that this issue needs further scientific elaboration in order to develop and substantiate qualitatively new concepts, to define a comprehensive list and species composition of law enforcement agencies and its possible recognition at the legislative level. The next step in this study is to find out what national law enforcement agencies do to ensure the economic security of the state through their own activities. It should be noted that this issue has been the subject of scientific interest of scientists such as L. I. Abalkin, O. M. Bandurka, V. T. Bilous, Z. V. Hbur, A. M. Kulish, O. Y. Korystin, A. V. Mazur, O. M. Muzychuk, O. I. Nikitenko, O. M. Rieznik, V. M. Shapovalova, Y. S. Shemshuchenko and others.

Allocating the main actors from the law enforcement agencies who are empowered to ensure the economic security of the state, it should be emphasized that most domestic law enforcement agencies play its own role in this process. This should take into account the opinion of O. S. Vlasyuk, who emphasizes that “... it is too early to talk about creating a well-thought-out, conceptually substantiated and effective system of economic security in Ukraine that would reflect the national interests of the society and the state in the economic sphere and, and on the other hand, would really protect them from possible threats and dangers, social disasters” [29, p. 7-8]. Obviously, this is explained by the importance and comprehensiveness of economic security among other elements of national security. In spite of the prevailing opinion that “in the system of state security, all structural elements have some specific peculiarity, differing from one another, they are all closely interrelated and interdependent” [30, p. 8], nevertheless, economic security clearly holds a special place in this system. First of all, this is justified by the fact that only with the proper functioning of all its components it is possible to form a material basis for the

existence and development of other elements of state security (information, cybernetic). That means, that this component is closely related to all elements of state security and public relations in the sphere of which it is the subject of protection of certain law enforcement agencies.

At the same time, some law enforcement agencies are still of greater importance in this area of government activity. There is a need to identify and characterize precisely those structures whose activities have the most significant impact on the real security of the state's economic security. According to Part 2 of Art. 12 of the Law of Ukraine "On National Security" dated 21.06.2018 № 2469-VIII [31] the security and defense sector includes: Ministry of Defense of Ukraine, Armed Forces of Ukraine, State Special Transport Service, Ministry of Internal Affairs of Ukraine, National Guard of Ukraine, The National Police of Ukraine, State Border Guard Service of Ukraine, The State Migration Service of Ukraine, State Emergency Service of Ukraine, Security Service of Ukraine, Department of State Protection of Ukraine, State Service for Special Communications and Information Protection of Ukraine, Apparatus of the National Security and Defense Council of Ukraine, the intelligence agencies of Ukraine, the central executive authority that provides for the formation and implementation of state military-industrial policy [31]. As we can see, the legislator provides a list of actors whose activities, in particular, are aimed at creating conditions for the proper functioning of all components of state security. Investigating the National Security Strategy of Ukraine, approved by Presidential Decree No 287/2015 dated 26.05.2015 [32] we can conclude that state security includes economic, informational, cyber security [32]. That means that some of these entities are directly related to ensuring the economic security of the state.

For the sake of completeness of the study, it is necessary to find out which law enforcement agencies are directly relevant to ensuring the proper functioning of the specified component of national security. In order to solve this problem, it is necessary to consider and analyze the key tasks of all law enforcement actors and, on the basis of a careful analysis, to identify those who play a leading role in ensuring

the proper functioning of the specified component of state security.

Among the existing law enforcement agencies in this context should be distinguished National Police of Ukraine. Thus, Art. 2 of the Law of Ukraine “On the National Police” dated 02.07.2015 No. 580-VIII [33] identified the main tasks of the body, namely: 1) ensuring public safety and order; 2) protection of human rights and freedoms, as well as the interests of society and the state; 3) combating crime; 4) the provision of assistance services to persons who, for personal, economic, social or emergency situations, require such assistance within the limits specified by law [33].

O. O. Sosnovyk in his dissertation research on the main tasks of the national police states that the tasks related to ensuring the economic security of the state include the following: ensuring the personal security of citizens, protection of their rights and freedoms, legitimate interests; prevention and termination of offenses; protection and maintenance of public order; detection and solving crimes, criminal tracking; protection of property against criminal offenses; enforcement of criminal penalties and administrative penalties; participation in providing social and legal assistance to citizens, assisting, within the limits of their competence, state bodies, enterprises, institutions and organizations in the fulfillment of their duties by law [34]. We also consider that some of them are appropriate to attribute to the measures aimed at ensuring the economic security of the country, which gives reason to position this law enforcement agency as an entity that ensures the economic security of the country. However, it should be emphasized that not all the existing tasks of the police are related to ensuring the economic security of the state, and they exist alongside others in the aggregate.

The Security Service of Ukraine plays a special role in the law enforcement system of Ukraine, which is conditioned by the specifics of its work. It would be logical to assume this law enforcement agency also ensures the economic security of the state. To confirm this thesis, let us analyze the relevant national legislation. First of all, in the Art. 2 of the Law of Ukraine “On the Security Service of Ukraine” dated 25.03.1992 No. 2229-XII [17] it is determined that this body is responsible for

the protection of state sovereignty, constitutional order, territorial integrity, economic, scientific and technical and defense potential of Ukraine, the legitimate interests of the state and the rights of citizens from the intelligence and subversive activity of foreign special services, encroachments on the part of individual organizations, groups and individuals, as well as ensuring the protection of state secrets within the competence defined by the law. The tasks of this entity also include the prevention, detection, cessation and solution of crimes against the peace and security of mankind, terrorism, corruption and organized criminal activity in the fields of governance and the economy and other unlawful acts that directly threaten the vital interests of Ukraine [17].

Paragraph 3 of Part 1 of Art. 19 of the Law of Ukraine “On National Security” dated 21.06.2018 No. 2469-VIII [31] provides that one of the activities of the Security Service of Ukraine is counterintelligence protection of state sovereignty, constitutional order and territorial integrity, defense and scientific and technical potential, cybersecurity, economic and information security of the state, critical infrastructure facilities [31]. Therefore, there is no doubt that this state body is the subject of ensuring the economic security of the state.

Of course, the existing list of law enforcement agencies that provide economic security of the state should also include the tax police units of the State Fiscal Service of Ukraine. This law enforcement agency carries out its own law enforcement activities within the structure of the State Fiscal Service of Ukraine, performing operational-search, criminal-procedural and security functions. However, in order to fulfill Ukraine’s obligations to the International Monetary Fund as defined in the Memorandum of Economic and Financial Policy of 23.12.2018 No. 23751/0 / 2-18 [36], the current central and regional subdivisions of the State Fiscal Service were divided into two separate legal entities: Tax and Customs Services. Due to this reform, the tax police units, should operate within the State Tax Service of Ukraine and its territorial units in accordance with the Regulation on the State Tax Service of Ukraine, approved by the Cabinet of Ministers of Ukraine Decree No. 227 of March 6, 2019 [37].

The State Tax Service of Ukraine itself is given a wide range of tasks, including to ensure the economic security of the state. Thus, according to the aforementioned regulatory act, the main tasks of the State Tax Service are: 1) implementation of state tax policy, state policy in the sphere of combating offenses during the application of tax legislation, implementation of the control over the receipt of budgets and state trust funds of taxes, fees, payments within the powers stipulated by law, state policy in the field of production control and the circulation of alcohol, alcoholic beverages, tobacco products, fuel, public policy on administration of a single contribution, and the fight against offenses in the application of legislation issues of payment of a single payment, state policy in the sphere of control over timely execution of payments in foreign currency within the time specified by law, observance of the procedure of cash payments for goods (services), settlement operations, as well as the presence of licenses for conducting economic activities subject to licensing under the law; 2) submitting to the Minister of Finance proposals for ensuring the formation of: state tax policy; state policy in the field of combating offenses in the application of tax and other legislation, the control of which is the responsibility of the State Tax Service, the control over the receipt of budgets and state trust funds of taxes, fees, payments; state policy in the sphere of control over production and circulation of alcohol, alcoholic beverages, tobacco products, fuel; public policy on administration of the single contribution, as well as in the field of combating offenses when applying the legislation on the payment of the single contribution; state policy in the sphere of control over timely execution of payments in foreign currency within the terms established by law, observance of the procedure of cash payments for goods (services), conducting settlement operations, as well as the presence of licenses for conducting economic activities subject to licensing in accordance with the law [37].

The practical implementation of these tasks will be ensured by the efficient operation of all units of the tax police. In particular, according to Part 2 of Art. 348 of the Tax Code of Ukraine dated 27.12.2010 № 2755-VI [38] the tasks of this body are: 1) prevention of criminal and other offenses in the field of taxation and

budgetary sphere, their opening, investigation and proceedings in cases of administrative offenses; 2) search of persons hiding from the investigation and the court for criminal and other offenses in the sphere of taxation and budgetary sphere; 3) prevention and counteraction of corruption in the controlling bodies and revealing of its facts; 4) ensuring the safety of the employees of the supervisory authorities, protecting them from unlawful encroachments related to the performance of official duties [38]. Having clarified all the tasks of this law enforcement agency, we can state that most of them are aimed at maintaining the proper level of economic component of the national security of the country. That means, that the considered law enforcement agency can be regarded as a structure responsible for ensuring the economic security of the state.

Continuing to investigate and analyze the tasks of state bodies, whose activities are aimed at including the economic security of the state, it is necessary to stop at the activities of customs authorities. We are referring to the State Customs Service of Ukraine, the main tasks of which in accordance with Paragraph 3 of the Regulation on the State Customs Service of Ukraine, approved by the Cabinet of Ministers of Ukraine on 06.03.2019 № 227 [37] are: 1) ensuring the implementation of the state customs policy, in particular, ensuring the customs security and protection of the customs interests of Ukraine and creating favorable conditions for the development of foreign economic activity, maintaining the proper balance between customs control and facilitation of legal trade; 2) ensuring the implementation of state policy in the field of combating offenses during the application of the legislation on state customs, prevention and counteraction to smuggling, combating violations of customs rules; 3) submitting proposals to ensure the formation of the state customs policy for consideration by the Minister of Finance [37].

Analyzing the rules of Part 2 of Art. 544 of the Customs Code of Ukraine dated 13.03.2012 No. 4495-VI [39] it can be concluded that the main tasks in the field of economic security of the said structure should include the following: 1) ensuring the correct application, strict observance and prevention of non-

compliance with the requirements of the legislation of Ukraine on issues of state customs; 2) application of the measures of customs-tariff and non-tariff regulation of foreign economic activity envisaged by the law, control over the observance of all prohibitions and restrictions on the movement of certain types of goods across the customs border of Ukraine by all subjects of foreign economic activity and citizens; implementation of measures to prevent the movement across the customs border of Ukraine of goods which are subject to prohibitions and / or restrictions on movement across the customs border of Ukraine, as well as goods that do not meet the quality and safety requirements; 3) exercising state export control within the limits of the powers vested in the bodies of revenue and duties in accordance with this act and other laws of Ukraine; 4) exercising control over the observance of rules for the movement of currency values across the customs border of Ukraine; 5) promoting the protection of intellectual property rights, taking measures to prevent the movement of goods with violations of the intellectual property rights protected by law across the customs border of Ukraine, preventing the movement of counterfeit goods across the customs border of Ukraine; 6) prevention and counteraction to smuggling, combating violations of customs rules throughout the customs territory of Ukraine; 7) administration of control over the activities of enterprises providing goods declaration services, transportation and storage of goods moving across the customs border of Ukraine or under customs control, and carrying out other operations with such goods, granting permits for the implementation of these activities; issuance of certificates of authorized economic operator within the powers defined by this act; 8) the exercise of other powers defined by law, vested in the bodies of revenue and fees [39]. We can only summarize that the specified state body, due to the activity defined by law, has a direct impact on the real ensuring of economic security of Ukraine.

A special place in the system of law enforcement agencies that ensure the economic security of the state is given to the prosecutor's office. This is explained by the specific work of the subject defined by the current legislation. In particular, Art. 1311 of the Constitution of Ukraine dated 28.06.1996 No. 254k / 96-BP [5]

provides that the prosecutor's office carries out: 1) support of public prosecution in court; 2) organization and procedural management of the pre-trial investigation, resolution of other issues in the course of criminal proceedings in accordance with the law, supervision of non-public and other investigative actions of law enforcement agencies; 3) representation of the interests of the state in court in exceptional cases and in the manner prescribed by law [5]. Obviously, this entity is involved in ensuring the economic security of the country. First of all, we are talking about the organization and implementation of procedural guidance for pre-trial investigations of crimes (Articles 191, 358, 364, 366, 367 and other similar actions provided by the Criminal Code of Ukraine [40]), the object of which are economic relations, which are protected by the state. Of course, the consequences of committing them could potentially adversely affect the proper functioning of the country's economic security.

Prosecutors may also supervise the non-public and other investigative activities of law enforcement agencies, including economic offenses. For example, Part 1 of Art. 25 of the Law of Ukraine "On the Prosecutor's Office" dated 14.10.2014 No. 1697-VII [41] it is determined that the written instructions of the prosecutor to the bodies conducting operational search activities, inquiries and pre-trial investigation, provided within the powers, are obligatory for these bodies and are subject to immediate execution [41]. Therefore, there is no doubt that the considered law enforcement structure influences the economic security of the state.

The entities that provide the economic security of the state should include the State Audit Office of Ukraine. In order to identify the key tasks of this regulatory body, let us examine its tasks. Thus, Art. 2 of the Law of Ukraine "On the Basic Principles of Implementation of Public Financial Control in Ukraine" dated 26.01.1993 No. 2939-XII [42] it is determined that the main tasks of the public financial control authority are: exercising state financial control over the use and preservation of public financial resources, fixed assets and other assets, the correct determination of the need for budget funds and commitments, the efficient use of funds and property, the state and reliability of accounting and financial reporting in

ministries and other executive authorities, public funds, compulsory state social security funds, budgetary institutions and public sector entities, and also at the businesses, institutions and organizations that receive (received in the audited period) funds from the budgets of all levels, state funds and compulsory state social insurance funds or use (used in the audited period) state or communal property, in compliance with budget legislation, compliance with procurement laws, activities of economic entities, regardless of ownership type, which are not attributed by law to controlled entities, by a court decision taken in criminal proceedings [42]. As we can see, a number of tasks have been set before the successful implementation of which, of course, will have a positive impact on the real security of Ukraine's economic security. Therefore, there is no doubt about the expediency of the latter to include the subjects of ensuring the economic security of the state.

Some domestic law enforcement anti-corruption institutions play an important role in this area of the state's activity. In the presence of active discussions about the expediency of attributing corruption to current threats to the economic security of the state, it must be stated that, nevertheless, the latter can have a destructive impact on the economy of the country. E. M. Belousov's opinion seems appropriate in this regard, as he emphasizes that "as a phenomenon of socio-economic corruption goes beyond the system of state-administrative relations, and as a legal phenomenon, it can in general cover any public sphere in which officials of state authorities, local self-government, public or corporate structures. But one way or another, the impact of corruption on the economic sphere, and in particular on the economic security system, is decisive. Not only does it have negative consequences, but it also destroys any state institutions, as there is a "shadowing" of public functions of employees, which leads to the emergence of a virtually parallel to the official, semi-legal, quasi-autonomous system of governance, the basis of which are corruption links" [43, p. 81]. Undoubtedly, a high level of corruption in the state will affect the national economy, hindering the development of some of its components. Corruption in the public sector will inevitably lead to inefficient use of budgetary funds, "shadowing" the economy and the emergence and development of other threats to public security.

Obviously, some domestic law enforcement anti-corruption institutions should be regarded as subjects of economic security of the state. This, in particular, is the National Anti-Corruption Bureau of Ukraine, which should counteract the most serious corruption manifestations on the part of officials and their unlawful acts or omissions may have negative consequences, including the economic interests of the state. Thus, in the Art. 1 of the Law of Ukraine “On the National Anti-Corruption Bureau of Ukraine” dated 14.10.2014 No. 1698-VII [44] it is determined that the object of this entity is to counter criminal corruption offenses committed by senior officials authorized to perform the functions of the state or local self-government, and pose a threat to national security [44]. Even at the legislative level, it is determined that the results of the offenses committed are a threat to the security of the country, which once again proves the necessity and expediency of making this structure one of the subjects of economic security of the state.

The State Investigation Bureau should be included in the list of entities that provide economic security for Ukraine. According to Art. 5 of the Law of Ukraine “On the State Bureau of Investigation” dated 12.11.2015 No. 794-VIII [45] the tasks of this body are prevention, detection, termination, disclosure and investigation: 1) crimes committed by officials holding a particularly responsible position in accordance with part one of Art. 9 of the Law of Ukraine “On Civil Service” [46], persons whose positions are assigned to the first – third categories of civil service posts, judges and law enforcement officials, except when these crimes are attributed to the detectives of the National Anti-Corruption Bureau of Ukraine; 2) crimes committed by officials of the National Anti-Corruption Bureau of Ukraine, Deputy Prosecutor General – head of the Specialized Anti-Corruption Prosecutor’s Office or other prosecutors of the Specialized Anti-Corruption Prosecutor’s Office, except in cases when the pre-trial investigation of these crimes is referred to the jurisdiction of detectives of the internal control unit of the National Anti-Corruption Bureau of Ukraine; 3) crimes against the established order of military service (war crimes), in addition to the crimes provided for in Art. 422 of the Criminal Code of Ukraine [40]. Among these objectives, in this context, priority should be given to counteracting

corruption offenses, which, as noted earlier, can have a destructive effect on the proper functioning of the economy. We are talking about a number of unlawful acts, defined by the rules of the current criminal law, namely Art. 191, 2062, 210, 211 of the Criminal Code of Ukraine [40]. Therefore, it is appropriate to consider this body as a subject of economic security of the state.

Therefore, among all existing state structures that provide economic security of the country, a special role is given to law enforcement agencies. At the same time, the current legislation does not define the list of such entities that provide economic security of the state, a similar tendency exists in domestic scientific and professional circles. Attribution to such a group is also complicated by the absence of a legally defined notion of “law enforcement agencies”, as well as the existence of a significant list of state bodies that may belong to this category.

According to the authors, the main law enforcement agencies that have the most significant influence on ensuring the economic security of the state include the National Police of Ukraine, the Security Service of Ukraine, tax police units operating within the State Fiscal Service of Ukraine, prosecutors, the National Anti-Corruption Bureau of Ukraine and the State Bureau of Investigation, The State Tax Service, the State Customs Service of Ukraine, the State Audit Service of Ukraine.

Each of these bodies, in the case of its own effective activity, can significantly influence the real ensuring of the proper functioning of the economic component of national security.

1.2. Features of implementation of law enforcement functions in the context of ensuring the economic security of the state

As already mentioned, the proper functioning of the economic component of national security is one of the basic prerequisites for the sustainable development of the country and ensuring a decent level of socio-economic prosperity of its population. Also, ensuring economic security in Ukraine is a determining factor in the realization of the system of national economic interests, the ability of the state to

protect national economic interests from external and internal threats, the ability of the national economy to preserve and renew the process of social reproduction [47, p. 90]. There is no doubt that this particular area of activity of the state is one of the key in the current dynamic transformational political and legal conditions. Therefore, special attention should be paid to the issue of ensuring that the state counteracts existing or latent threats to the economic security of the country, in particular as a result of law enforcement activities by authorized entities.

Ensuring the economic security of the state is revealed through its basic functions, which require their clarification by virtue of ensuring the basic essence of the state – guaranteeing the security of each individual in different spheres of activity. Thus, the understanding of the powers of state authorities in the general system of ensuring the economic security of the state through the performance of the state's main functions becomes especially relevant [48, p. 16]. Obviously, among the existing functions of the state, in the context of the activities of the subjects we are investigating, a special role is played by law enforcement agencies, realizing which domestic law enforcement agencies fulfill the tasks of ensuring the economic security of the state. Therefore, there is a reasonable need to identify and investigate each of them, which will form an idea of the main activities of these law enforcement agencies in the field of economic security of the state.

Investigating and analyzing the function of law enforcement agencies in Ukraine to ensure the economic security of the state, we came to the conclusion that it is imperative to understand what exactly the term “function” is. It is also advisable to review and analyze the basic approaches to understanding its essence in the field of law and other branches of science.

In legal science, the research of theoretical foundations of the concept of “function” and its legislative support has repeatedly received attention from scholars. In particular, can be identified such scholars as V. B. Averianov, V. K. Babaiev, I. V. Dashutin, P. V. Dikhtiievskyi, M. S. Kelman, V. S. Kovalskyi, M. I. Koziubra, V. K. Kolpakov, M. N. Marchenko, V. Ya. Nevmerzhytska, Y. V. Pyrozhkova, S. P. Pohrebniak, V. F. Pohorilko O. F. Skakun,

O. D. Tykhomyrov, M. V. Tsvik, S. V. Shevchuk and many others.

It should be noted that the word “function” is included in the Ukrainian language from Latin (*functio* – execution, ending) [49]. In the Interpretative Dictionary of the Ukrainian language, the concept of “function” is regarded as: 1) a phenomenon that depends on another phenomenon, is a form of its detection and changes in accordance with its changes; 2) work of someone, something, duty, range of activity of someone, something [50, p. 651].

This term is often operated by specialists – representatives of various branches of science. For example, in physiology by function the scientists understand the manifestation of life of the body, organ, tissue and cell. In mathematics, a function is a dependent variable, that means a variable that changes with the change of another variable, called the argument [51, p. 144]. In modern sociology, there are several interpretations of this definition. One of the most commonly used is the following: “the role that a particular social institution (or social process) fulfills in relation to the needs of a higher-level social organization or the interests of the social groups that comprise it” [52, p. 554]. From a philosophical standpoint, “function” implies the implementation, execution, fulfillment – the mode of action of an element of the system aimed at achieving a certain effect [53, p. 784]. As we can see, this concept is actively applied in many fields, fulfilling its role for them.

From the point of view of legal science, the analyzed definition has some specific features. Thus, the term “function” in the theory of the state means the direction, subject of activity of a political and legal institute, the content of this activity, its provision [54]. It is in this sense that the functions of the state, government, ministry, and other state bodies are usually mentioned in legal science [55, p. 17]. In connection with the specific interpretation of the concept of “function” by legal science, A. S. Vengerov argued: “But this is the property of legal language – it borrows foreign concepts and fills them with their content, sometimes only understood by knowledgeable, specially trained persons, especially lawyers” [54]. And such content sometimes almost loses touch with the original. Thus, the same situation is with the concept of “function”, when it is included in the legal conceptual

apparatus, this process takes place” [51, p. 140-141]. It should be agreed with the opinion of L. I. Zamorska, who states that in legal science the concept of “function” characterizes the social role of law itself. The vast experience of the active use of the concept of the function of law does not make it possible to ascertain today that there is a single point of view on this problem. If we synthesize numerous views, we can conclude that the function of law means either the social purpose of law, or its directions of legal influence on social relations, or both, both together [56, p. 4]. A similar point of view is supported by a considerable number of scholars (S. S. Alekseev, V. V. Lazariiev, O. F. Skakun and others) who argue that in this aspect it is necessary to speak exclusively about “the main directions of influence of law on social relations” [57, p. 191; 58, p. 124; 59, p. 225]. In fact, this refers to the directions of state influence with the help of legal instruments on a certain circle of public relations in order to achieve the desired result – the successful completion of the task. For example, it is possible to name the following functions of the state: legislative, judicial, executive, law enforcement, informational and many others.

Thus, the term “function” is rather multidimensional, it is suitable for characterizing any dynamic structures” [60, p. 49]. The very functions of the state, from the standpoint of law, should be understood as legally permissible and socially necessary legal directions of its influence, in the person of the competent authorities, on the behavior of the participants of the respective legal relations in order to obtain the desired end result – fulfillment of the task.

Having defined the essence of the definition, we can continue to consider this issue in the light of the information we have received. Undoubtedly, the next step will be a meaningful characteristic of the law enforcement function of the state, which is also intended to promote the economic security of the country by protecting the rights and legitimate interests of all participants in the legal relationship.

The law enforcement functions of the state have been repeatedly researched by many domestic scientists. Such a list should include O. M. Bandurka, V. T. Bilous, R. H. Botvinov V. H. Bulba, Y. A. Vediernikov, Y. O. Zahumenna, Y. V. Kobvasiuk, V. K. Karpunevych, I. V. Kritsak, A. M. Kuchuk, V. I. Moskovets,

P. V. Onopenko, R. Y. Shai, V. K. Shkarupa and others.

Law (legislation) is the conduit of the will of the state, a means of implementing public policy. Violation of law and order leads to the undermining of the authority of state power, as well as to its complete paralysis. The main impetus that compels the state to defend law and order is the desire to secure its sovereignty throughout the country. In view of this, the law enforcement function provides for: protection of law and order, combating crime and its prevention; construction of law enforcement agencies; the administration of justice; protection of citizens' rights and freedoms to the extent that is understood in relation to a particular political regime. This function is also aimed at protection of life, health, honor and dignity of citizens, as well as protection of state and public property, as well as protection of private property. Since each of these directions has its specificity, it is advisable to talk about subfunctions within the law enforcement function or form of its implementation [61, p. 3]. As we can see, scientists emphasize the existence and importance of this function, in particular with the aim of realizing the constitutional principles – the rule of law, protection of human rights and freedoms, territorial integrity, ensuring economic security, etc.

The law enforcement function, according to I. P. Lavrynychuk, provides for the protection of every member of society from unfair treatment by others [62, p. 99]. A. F. Skakun understands the law enforcement function as ensuring the protection of the constitutional order, rights and freedoms of citizens, law and order, environment, establishment and regulation of the right of all social relations [63, p. 245]. In the opinion of P. V. Onopenko, such functions of the state are objectively conditioned by its protective legal needs and the essence of state power, homogeneous stable directions of its activity to meet these needs [64, p. 5]. N. I. Klimenko emphasizes law enforcement function is a purposeful socially significant activity of the state, which is carried out by specially authorized bodies through the application of legal measures of influence under the law to ensure law and order in society, fight against crime and other offenses, security and protection of the legitimate interests of citizens, state and public organizations [65, p. 7-8].

V. D. Basay believes that the law enforcement function is not homogeneous, but includes a number of functions or directions, each of which has its own specific tasks and is implemented by their own methods. These include: constitutional jurisdiction; justice; organizational support of the courts; prosecutorial supervision; pre-trial investigation of criminal proceedings; the protection of the accused person and the provision of legal assistance to anyone who seeks it. Each of these functions is aimed at achieving specific results characteristic to a particular area of law enforcement activity [66, p. 223]. Obviously, the law enforcement function implies the activities of the competent state institutions in the protection of the rights and legitimate interests of the persons concerned, including through counteraction, prevention of criminal activity, and other offenses.

It should be noted that it is customary to differentiate the law enforcement function of the state into several components. Confirmation of this opinion can be found in the scientific works of domestic scientists (Y. A. Vediernikov, O. Y. Korystin, P. M. Rabinovych, M. M. Savenko, I. P. Khamula, L. V. Khrypko, R. Y. Shai and others). Considering the specific nature of law enforcement activities, we consider this approach absolutely acceptable and, in the future, will take into account this statement. At the same time, for all such functions, according to A. I. Bilas, the following properties are characteristic: a) are derived from its essence and determined by the purpose of this activity in society; b) aimed at fulfilling the tasks facing law enforcement at this stage of development; c) are the directions of its active influence that regulate a certain type of social relations, therefore the dynamism and the function of law enforcement activities are an important feature; d) continuity, duration of action [67, p. 46].

The law enforcement function of the state, even though it is distributed between the various instances, is inherently integrative. As already noted, the democratic nature of state power compels it to secure the rights and interests of citizens protected by law. Only on the condition that human rights are of the highest value is it possible to change the form of the relationship between the state and the person who has developed historically [68, p. 152]. It is beyond any doubt that only

joint efforts on the activity of state bodies can realistically and effectively ensure the protection of the rights and legitimate interests of participants in certain legal relationships.

The main form of law enforcement function, according to R. H. Botvinov, is law enforcement activity [61, p. 3]. According to V. V. Mykytenko the following activity: a) implemented in a certain order established by law: control over the observance of the rights and freedoms of citizens and organizations, prevention, termination and detection of violations of these rights, taking measures to eliminate violations and their consequences, applying to guilty measures of influence; b) may not be exercised by any means but only by legal means of influence. It is customary to attribute such compulsory measures and penalties as are prescribed by law; c) attributive feature of law enforcement activity is the statutory exhaustive nature of the legal measures used in the process of its implementation, that means that they must comply with the law; d) is implemented in accordance with the procedure established by law, following a certain procedure. Decisions on the application or non-application of legal measures of influence shall be made in accordance with statutory rules, the observance of which is mandatory; e) law enforcement activity has such an essential feature as the obligation of decisions and actions of law enforcement agencies, their officials, taken within their competence and in accordance with the law, for the citizens, bodies and organizations to which they are addressed; the ability to challenge these decisions freely in the manner prescribed by law, including in court, as well as the statutory liability of law enforcement officials for damage caused to citizens or organizations by their misconduct, and compensation for damage caused [69, p. 241–242].

It is advisable to pay attention to the opinion of O. Y. Huliachin, who states, “... that the basis of state law enforcement activity is based on the need to ensure the regime of lawfulness of strict observance of rights, freedoms, as well as the interests of society and the state protected by law. Obviously, these legal phenomena – the protection of law through the implementation of law enforcement agencies by the state, as well as providing them with a regime of legality are in an organic

relationship with each other. Thus, the law enforcement activities of the state, its directions and forms of implementation, directly affect the formation of the regime of law and order. These phenomena, being systematically interconnected and interdependent, complement, develop and correct each other” [70, p. 41].

The same law enforcement activity, according to A. M. Kuchuk, represents “professional activity of specially authorized by the state bodies and organizations, which is carried out on the basis of law and in accordance with the law, and in cases established by law – in the appropriate procedural form with the use of legal means and is aimed at protecting the rights and freedoms of the individual and the citizen, law and order, all established and regulated by law of public relations” [71, p. 199]. Analyzing the given interpretation of the above definition and national legislation, we can conclude that it is about the activities of domestic law enforcement agencies, which, in fact, should ensure the protection of the rights of participants in the relationship. This view can be borne out by the opinion of V. L. Ortynskyi, who states that one of the central places in the diverse and multifaceted activities of the state is the fulfillment of the tasks of protection of human rights and freedoms, protection of rights and legitimate interests of state and non-governmental organizations, fight against crimes and other offenses. This kind of state activity in the legal aspect was called “law enforcement” and the institutions that carry it out – “law enforcement” [72].

Thus, law enforcement agencies are created to carry out law enforcement activities and are endowed with appropriate powers [73]. They are independent of each other and form a single system, the system-forming factor of which is a priority task to ensure law and order [73]. The implementation of this task is ensured on the basis of the application of a number of social and legal and organizational principles in law enforcement activities, the implementation of which allows to use in practice the optimum variants of structures and functioning of law enforcement agencies, to rationally distribute the competence of the subjects of activity, to control compliance with the law [2, p. 112].

For example, counteraction to crime in modern conditions is realized through

the use of preventive and educational influence of criminal law; application of criminal law principles; special criminological prevention of crime (prophylactic prevention of really possible crimes and termination of started activities) [2, p. 29; 74, p. 205]. For this purpose, a number of tasks and functions are entrusted to law enforcement agencies. The main activities of law enforcement agencies should be distinguished from functions [2, p. 35]. We cannot put an “equation” sign between the functions and the main areas of law enforcement activity. These categories are in different planes and complement the general characteristic of both the organization and the work of law enforcement agencies [73]. If the functions are related to the tasks of law enforcement agencies in the fight against crimes in the economic sphere of activity and other offenses, then the main directions determine the purpose of law enforcement agencies, arising from the general legal policy of the state [74, p. 35; 75, p. 207; 76]. That is why it can be concluded that law enforcement functions are the areas of activity of statutory state and non-state bodies to ensure the established (existing) legal norms governing the social relations of all subjects in different spheres of life of society, state and citizens [77; 78, p. 141]. In general, it should be noted that law enforcement functions are mainly implemented through law enforcement activities and are intended to ensure the protection of the rights, freedoms and legitimate interests without exception of all participants in public relations.

Concerning the elucidation and characterization of the law enforcement functions of these entities in order to ensure the economic security of the state, of course, this issue also needs attention. It should be noted that this issue has repeatedly been in the field of view of such scientists as S. M. Bortnyk, V. M. Heiets, D. D. Zadykhailo, O. Y. Korystin, V. V. Moldovan, V. S. Nersesiants, O. H. Prokopenko, I. O. Revak, P. I Khamula, A. H. Chubenko and others.

This task can be facilitated by an analysis of the current legislation, in particular, it is about the laws of Ukraine “On National Security of Ukraine” dated 21.06.2018 No. 2469-VIII [31], as well as “On State Protection of Court and Law Enforcement Employees” dated 23.12.1993 No. 3781-XII [27]. The first regulatory

act, part 1 of Art. 12 of the law stipulates that the functions of the components of the security sector are determined by the legislation of Ukraine [31]. In return, Art. 2 of the second named legal act provides the following range of functions of law enforcement agencies: a) consideration of court cases in all instances; b) the conduct and investigation of criminal and administrative offenses; c) operational search and intelligence activities; d) protection of public order and public safety; e) enforcement of judgments, decisions and rulings of courts, rulings of bodies of inquiry and preliminary investigation and prosecutors; f) control over the movement of people, vehicles, goods and other objects or substances across the state and customs border of Ukraine; g) supervision and control over the implementation of laws [27]. However, given the fact that economic security is a complex poly-structural system, it can be assumed that the legislatively defined list of functions is limited and does not fully cover all those areas of activity of the subjects of economic security of the state.

Therefore, for the sake of completeness of research it is necessary to familiarize with opinions of domestic scientists concerning kinds of such functions. It should be noted that this issue does not have a single solution in the legal literature. Instead, there are traditionally different approaches to classifying law enforcement functions. In particular, R. Y. Shai emphasizes that the modern state has several law enforcement functions, which are divided into internal and external. In this case, the scientist refers to internal functions: protection of human rights and freedoms; law enforcement function. In his opinion, external law enforcement functions should include: the participation of the state in the protection of human rights and freedoms in the international arena and the participation of the state in the support of international law and order [79, p. 358]. V. A. Plieshakov, H. S. Honcharenko attributed to such functions the following: constitutional control; the administration of justice; prosecutorial supervision; investigation of crimes; operative search; enforcement of court decisions; providing legal assistance and protection in criminal cases; prevention of crimes and other offenses [80, p. 12].

In his turn, P. I. Hamula proposes to differentiate these functions into three

groups by such criteria as functional purpose. The first group, according to the scientist, includes the general functions of law enforcement agencies aimed at the implementation of the law enforcement function of the state. Such functions include: developing and implementing a national policy on internal security; preparation of a strategic plan for the direction of law enforcement activity; participation in the formation and creation of the legal framework necessary for the effective functioning of the law enforcement system as a whole; preventive, operative-investigative measures to prevent the occurrence of offenses [68, p. 158].

The second group consists of special functions, which are to be performed by special units of law enforcement agencies in accordance with their assigned tasks. Such special functions may include: information security, operational and technical measures, fight against corruption and organized crime, protection of national statehood. Fight against terrorism, protection of participants in criminal proceedings and law enforcement officials, protection of state secrets, operational documentation, etc. [68, p. 158].

The third group of law enforcement functions is called security functions. In other words, these are functions aimed at solving personnel, financial, analytical, and economic support of law enforcement officials. Such functions include: observance of the work order and discipline, ensuring legal and social protection of employees, material support, financial, industrial and social security, etc. [68, p. 158].

In our opinion, in order to determine the most appropriate classification of law enforcement functions of the state precisely to ensure the economic security of the state, it is advisable to familiarize with the scientific achievements of specialists directly in this field. First of all, it is necessary to take into account the position of O. E. Korystin, who divides this type of functions of the state into main and secondary.

The first group, according to the scientist, includes those directly related to the fight against crime and offenses, which entail legal responsibility (preventive; protective; security; re-socializational; operative search; investigation of crimes;

trial of crimes; consideration of cases of administrative offenses; consideration of cases of financial and economic offenses; executive). The secondary functions include: control; permitting; explanatory; analytical and methodological; informational; rulemaking; coordinational [81]. This is the basic classification of the law enforcement functions of the state, aimed to ensure the economic security of a country with which we fully agree.

It should be noted that law enforcement agencies can also perform other functions that cannot be attributed to law enforcement at all: intelligence, government communication, social assistance, anti-sabotage, convoy, etc. [81]. As we can see, in addition to the basic law enforcement functions, while ensuring the economic security of the state, law enforcement agencies perform a number of other functions.

Let us analyze some of these functions through the lens of the activities of selected subjects of economic security of the state. For the analysis (see table) we will select those functions, the successful implementation of which will have the most significant effect for the proper functioning of the economic security component of the state. Namely, let us dwell on preventive, protective, security, operative-search, investigation of crimes, consideration of cases of committing an offense (generalization of functions of consideration of cases of administrative offenses; consideration of cases of financial and economic offenses), executive, control, analytical, information, rulemaking and coordination functions.

№	Function name	The main ways of implementation
1.	Preventive	<ul style="list-style-type: none"> – implementation of prophylactic and preventive activities aimed at preventing the commission of offenses (NPU); – implementation of prevention of offenses in the field of state security in accordance with the law (SSU); – taking measures to detect crimes related to laundering, legalization, embezzlement and other illegal transactions (Tax Police); – taking measures in due course to eliminate violations of the law

		<p>found during the state financial control (State Audit Office);</p> <ul style="list-style-type: none"> – carries out information-analytical work with the purpose of identification and elimination of the reasons and conditions conducive to committing criminal offenses attributed to the jurisdiction of the National Bureau (NABU); – carries out information-analytical measures on establishing systemic causes and conditions of manifestations of organized crime and other types of crime (DBR).
2.	Protective	<ul style="list-style-type: none"> – protection of human rights and freedoms regardless of political beliefs and party affiliation (NPU); – protection of the economic security of the state (SSU); – promoting the protection of intellectual property rights, taking measures to prevent the movement of goods across the customs border of Ukraine with violations of intellectual property rights protected by law, preventing the movement of counterfeit goods across the customs border of Ukraine (Customs authorities).
3.	Security	<ul style="list-style-type: none"> – protection of state property objects (NPU); – securing state secrets (SSU); – acceptance and registration of statements, notices and other information on criminal and other offenses (Tax Police); – assistance in ensuring the lawful and efficient use of state and municipal funds and / or property, other state assets, proper accounting and financial reporting by public sector entities designated in accordance with the established procedure (State Audit Office).
4.	Operational search	<ul style="list-style-type: none"> – the implementation of operational and search activities of the units: a) NPU; b) SSU; c) Tax Police; d) NABU; e) DBR.
5.	Investigation of crimes	<ul style="list-style-type: none"> – investigation of crimes by units: a) NPU; b) SSU; c) Tax Police; d) NABU; e) DBR.
6.	Proceedings on the offense	<ul style="list-style-type: none"> – consideration of cases and drafting of reports on administrative offenses (NPU, SSU, Tax Police, DPSU, DMSU, State Judicial Service).
7.	Executive	<ul style="list-style-type: none"> – execution of decisions, judgments, decisions and resolutions, acts of senior officials (NPU, SSU, Tax Police, NABU, DBR, Prosecutor's Offices, State Judicial Service, DPSU, DMSU).

8.	Control	– control over the enforcement of court decisions (SSU, prosecutor’s offices).
9.	Analytical	<p>– formation of databases (banks of data) that are part of the unified information system of the Ministry of Internal Affairs of Ukraine; use of databases (banks of data) of the Ministry of Internal Affairs of Ukraine and other state authorities; implementation of information-analytical work (NPU);</p> <p>– carrying out information and analytical work in the interests of effective implementation of internal and external activities by state authorities and management of Ukraine, solving problems of socio-economic construction and other issues related to national security of Ukraine (SSU);</p> <p>– collecting, analyzing, summarizing information on tax and budget violations, forecasting trends in the development of negative criminal processes related to taxation (DPSU, Tax Police);</p> <p>– risk analysis and management to determine the forms and scope of customs control (DMSU);</p> <p>– carrying out information and analytical work in order to identify and eliminate the causes and conditions conducive to the commission of criminal offenses attributable to the jurisdiction of the National Bureau (NABU);</p> <p>– the implementation of information and analytical measures to identify systemic causes and conditions of organized crime and other types of crime, which are the responsibility of the State Bureau of Investigation (DBR).</p>
10.	Informational	<p>– informing public authorities and local self-government bodies as well as the public about their activities in the field of protection and protection of human rights and freedoms, combating crime, ensuring public safety and order (NPU);</p> <p>– information on its activities through the mass media, by responding to requests for access to public information and in other forms in accordance with the procedure established by law (SSU);</p> <p>– informing the public about its activities and the state of implementation of state policy in a certain area (State Audit Office,</p>

		DPSU, DMSU); – reporting on its activities and informing the public about the results of its work (NABU, DBR).
11.	Rulemaking	– publication of interdepartmental acts (NPU, SSU, SFSU, DPSU, DMSU, State Audit Office, NABU, DBR).
12.	Coordination	– coordination of actions with the authorized structures for ensuring the economic security of the state (NPU, SSU, Tax Police, DPSU, DMSU, State Audit Office, NABU, DBR).

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As we can see, in order to ensure the economic security of the state, domestic law enforcement agencies have a significant number of functions to perform. Analyzing the activities of the subjects studied, it should be emphasized that, at the legislative level, among others, the direct obligation to ensure the economic security of the state rests solely with the Security Service of Ukraine. This often leads to uncertainty among scientists regarding the formation of the quantitative composition of law enforcement agencies, which are indeed empowered to ensure the proper functioning of the specified component of state security. For the most part, we have a situation where every law enforcement agency is indirectly involved in this process and such areas of activity are only part of its tasks and functions. Therefore, it should be noted that law enforcement agencies perform the functions of ensuring the economic security of the state together with other own functions.

Summarizing the above, we note that ensuring the economic component of national security is one of the basic prerequisites for the sustainable development of any country and ensuring a decent level of socio-economic prosperity of its population. Ensuring the economic security of the state is revealed through its basic functions, which are implemented by the authorized bodies. From such functions, in the context of the activities of law enforcement agencies, a special role is given to law enforcement agencies, which are intended to facilitate the actual implementation of basic constitutional principles, in particular, and to ensure the economic security

of the state. First of all, it is expedient to include to the specified kind of functions: preventive, protective, security, operative-search, investigation of crimes, proceedings on the offense, executive, control, analytical, information, rulemaking, coordination and other.

1.3. Theoretical Characteristics of Law Enforcement Powers in the Field of State Economic Security

Having identified the key functions of law enforcement agencies in the area of economic security of the state selected for research, there is a need to analyze the directions of their implementation. The accomplishment of this task will certainly be facilitated by clarifying the powers of the aforementioned entities to ensure the economic component of national security. After all, as O. A. Panasyuk rightly points out, in the example of the activity of judicial institutions, the connection of the powers and functions of the court is indissoluble, because the totality of certain rights and obligations constitutes the “fullness” and content of certain functions of the court. The powers of the court should not go beyond its functions. Otherwise, it will lead to an excess or abuse of the court by its position, will distort the purpose of criminal procedural activity of the court, will lead to violation of the principles and tasks of criminal proceedings [82, p. 284]. Therefore, it is obvious that this issue needs attention and coverage in the research.

It should be noted that the category of “authority” was often researched by representatives of different branches of social sciences. To the list of such scientists should be attributed O. P. Alokhin, H. V. Atamanchuk, B. M. Lazariiev, D. I. Holosnichenko, I. P. Holosnichenko, A. A. Karmolytskyi, Y. M. Kozlov, A. V. Solonar, Y. M. Starylov, O. I. Kharytonov, Y. S. Shemshuchenko, N. V. Yaniuk and others. The issue of the powers of law enforcement agencies has also been the object of study of domestic scientists on several occasions, either directly or indirectly. In particular, we distinguish scientific works of I. M. Bilodid,

Y. P. Bytiak, S. F. Denysiuk, O. I. Yizhak, O. S. Zakharchenko, M. V. Kovaliv, O. V. Kovalenko, V. S. Lukomskyi, V. T. Maliarenko, O. Y. Muravenko, O. V. Ponomarov, O. V. Rusnak, S. S. Shoptenko and others.

In considering the powers of the noted law enforcement authorities in the given field, it is necessary to first determine what this term means. To do this, we consider the basic approaches to understanding its essence, both from the point of view of particular branches of science and from the standpoint of law. The Academic Interpretative Dictionary contains the following, adapted to the subject of the study, variations of this term: 1) the right granted to someone to do something; 2) rights granted to a person or an enterprise by the authorities [83]. In the Great Encyclopedic Legal Dictionary, edited by Y. S. Shemshuchenko, this term is interpreted as a set of rights and responsibilities of state bodies and public organizations, as well as officials and other persons assigned to them in accordance with the procedure prescribed by law functions. The extent of the rights of specific state bodies and their officials depends on their place in the hierarchical structure of the respective bodies. By their nature, the rights of state bodies differ depending on to which branch of power a particular body belongs – legislative, executive, judicial. The rights of control and supervisory bodies (prosecutor's office, state inspections, etc.) are allocated separately. The main forms of realization of rights by state bodies are the adoption of normative-legal acts (laws, decrees, orders, etc.), and by officials – the implementation of organizational and administrative actions. In addition to state bodies, public organizations and officials, certain rights may be conferred on certain citizens (for example, a person authorized to conclude civil agreements on behalf of another person) [84, p. 639]. B. M. Lazarev views them as a set of specific rights and obligations that are given for the implementation of the functions entrusted to the body [85, p. 102]. In the opinion of D. I. Holosnichenko and I. P. Holosnichenko, powers are a concept common to the theory of law and the state, the content of which is a system of rights and responsibilities acquired in a legitimate way by the state, local self-government, state bodies and local self-government bodies, their officials, other legal entities for the purpose of providing opportunities, needs and interests of

the individual and the citizen, individual social groups and society as a whole [86, p. 153].

It should be emphasized that this definition has been enshrined in national law. Namely, the Vienna Convention on the Law of Treaties dated 23.05.1969 No. 995_118 [87] stipulates that the analyzed term means a document which comes from the competent authority of a state and by which one or more persons are appointed to represent that state for the purpose of negotiating, accepting the text of the treaty or the establishment of its authenticity, the expression of that State's consent to be bound by it or for the purpose of committing any other act relating to the treaty [87]. In general, the essence of this concept with respect to law enforcement agencies is the existence of a certain set of organizational and administrative actions, which they must all perform in accordance with their direct official duties, established by the relevant rules of special legislation.

It should be noted that the concept of "authority" is similar in meaning to the term "competence". At the same time, they differ primarily in the completeness of the elements that are components of a phenomenon [88, p. 26-27]. For example, A. D. Lazor and A. Y. Lazor argue that competence is the set of official (legal or non-legal) forms of rights and responsibilities, that means the powers of any authority or official who determine the capabilities of this body or official to make binding decisions, to organize and control their implementation, to take the necessary measures of responsibility [89, p. 90].

V. B. Averianov emphasizes that the competence of the executive authorities is a legal reflection (mediation) of the functions entrusted to them in special (so-called competence or statutory) legal acts by fixing the goals, tasks and necessary for them the implementation of a set of rights and responsibilities, that is, state power [90, p. 265]. A similar opinion is expressed by O. Y. Obolenskyi, who interprets this definition as the limits of conducting, the obligation to perform certain tasks and functions of the state authority; as authority powers, one or another amount of state activity, entrusted to this body, or the range of issues envisaged by a legal act that can be resolved by this body [91, p. 156]. S. G. Seryogin states that the difference

between the terms “competence” and “authority” indicates their relationship: “the definition of competence only as subjects of competence is insufficient, since it is impossible to establish the competence of the body without defining its specific capabilities in public relations, his rights and responsibilities, which are called powers” [92, p. 46]. Therefore, we can draw the following conclusions: first, the concept of “authority” is not identical to the definition of “competence”; secondly, authority is a component of competence and, accordingly, the completeness of the elements is a narrow category; third, powers play an important role in the exercise of competence.

Considering and analyzing the powers of law enforcement agencies, it should be noted that employees of all these bodies have the right to make mandatory requirements for termination of offenses, to enter the appropriate premises, the right to have access to the documents and materials necessary for the inspection, the right to easy and freely forcibly receive or remove them. Only sometimes these rights are limited by certain conditions. The right to require authorized persons to carry out inspections, audits and inventories is granted only to judges, employees of the prosecution and tax authorities. The law does not confer such a right to employees of other law enforcement agencies. Only judges and employees of prosecuting authorities have the right to request the selection of specialists for inspections [93, p. 107]. These are, in general terms, the key powers of law enforcement agencies that we face.

The procedural (processual) sign of law enforcement activity indicates the formal certainty of such activity and the inadmissibility of its violation. Also, it should be noted that an important feature of law enforcement activity is recognizing the status (professional) attribute of a person who is the authorized state subject of such activity. Measures for protection of law, restoration of the infringed law, detection and investigation of crimes, maintenance of law and order should be carried out only by a competent, expertly prepared, procedurally authorized state official [13].

The powers of such an official should distinguish between their nature, scope

and boundary. The nature of the authority of each law enforcement entity is adequate to the subject of its professional tasks; it provides for a list of the rights and obligations of an official in relation to law enforcement activities [94]. By the nature of the authority should differentiate prosecutorial, investigative, operational, inquisitorial, notarial, executive and law enforcement inspections [94]. The right to perform such actions may not be delegated to another official. Notary, for example, are not allowed to carry out prosecutorial or investigative actions. In order to consider a criminal case, verification documents must be submitted to the prosecuting authority or the inquiry body, which should consider the issues and make a decision. According to the competence, officials issue relevant acts (orders, decrees, orders, protests, protocols) [94].

The essence of the status attribute is that the decisions taken by the authorized person are subject to review under special circumstances defined by law [94]. The law of pre-adjudication is quite widespread in law enforcement, according to which the legal facts or legal relationships established by the authorized person are true a priori, and therefore the decisions on this matter are not subject to review by other law enforcement agencies [94].

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The scope of authority depends on the position occupied by the person, his or her national (professional) rank or special rank [94]. The types as well as the number of powers conferred on an official should ensure that they are able to fulfill the tasks assigned to them. It should be noted that the authority of the head of the body

(service) is always wider than that of the subordinate, the amount of work performed and the authority is not always proportional [95]. For example, in accordance with Paragraph 12, 14, Part 1, Article 8 of the Law of Ukraine “On the National Anti-Corruption Bureau of Ukraine” dated 14.10.2014 № 1698-VII [44] director of NABU 1) makes proposals for improvement of legislation on matters within the competence of this entity in accordance with the established procedure; 2) has the right to be present at the meetings of the Verkhovna Rada of Ukraine, its committees, temporary special and temporary investigative commissions, as well as to participate with the right of advisory vote in the meetings of the Cabinet of Ministers of Ukraine. Of course, such powers are not conferred on subordinates.

The purpose of law enforcement has evolved historically, it is functionally defined beyond the competence of law enforcement agencies and officials [96]. Depending on this, the types of competence (general, territorial and departmental) are distinguished [94]. Within each of these types of competence, a particular entity is given a certain range of powers aimed, in particular, at ensuring the economic security of the state.

According to the limits of their competence, officials issue relevant acts in a certain field (for example, railways, nature protection, public finance, etc.) [97]. Let us analyze the significance of these documents on the example of the characteristics of acts of the Ministry of Internal Affairs of Ukraine, proposed by V. V. Kovalska. According to the scientist, by means of these acts 1) the tasks and functions of the Ministry as a state body of executive power in the sphere of internal affairs are realized; 2) the specific tasks, rights and obligations, powers and responsibilities of members of public relations in the field of law and order are outlined; 3) in the cases provided for by law, the legal regulation of the activity of non-subordinate enterprises, organizations, institutions is ensured regardless of ownership, public associations and individual citizens; 4) the basic provisions of interaction between different bodies of the law enforcement system of the state are formed; 5) appropriate restrictions and prohibitions, special duties or special powers are imposed; 6) law enforcement functions of a managerial nature (for example,

establishment of a certain legal regime) are carried out and legal guarantees of protection of relations in the field of law and order are provided; 7) norms of higher legal force are specified and organizationally provided with the purpose of more effective operation of laws in a specific type of activity; 8) the application of the rules of law is carried out as the basis for the publication of individual acts [98, p. 240-241]. Therefore, the issuance of a specific legal act outlines specific tasks for a particular subject, and establishes the powers that are necessary for the prompt and successful achievement of a specific goal. Legal frameworks are also often formed to interact with specific entities, which should facilitate the effective accomplishment of one or more tasks.

In this aspect, it should be noted that the powers and organization of the activities of law enforcement agencies, the issues of their logistical, financial and other support, control and supervision of their activities, coordination of their activities and interaction between them and other state bodies and associations of citizens, international cooperation of law enforcement agencies is determined by the laws that regulate the legal status of a law enforcement agency, as well as by some other legal acts [99, p. 185-186]. These regulations also address a number of other issues regarding the functioning of a particular structure. In particular, such functions as the use of influence tools, special means and firearms, legal and social protection of employees of a public authority, control over their activities, monitoring of lifestyles, ensuring transparency of activities, conditions of selection for a position, and other measures directly related to the creation of preconditions for the normal functioning of a particular entity and the professional activities of their employees.

According to the tasks and functions assigned to law enforcement agencies, their employees are empowered with various types of authority (rights and responsibilities) that can be divided into the following five groups, depending on their focus on [100]: 1) fight against offenses; 2) protection of public order; 3) ensuring public safety; 4) protection and guarding of property against unlawful encroachments; 5) ensuring the realization of the rights, freedoms and legitimate

interests of individuals and the rights and legitimate interests of legal entities [100]. Considering the multifaceted nature of the economic security category and taking into account the specifics of the activities of domestic law enforcement agencies, we can conclude that the existing powers of these entities should be classified in the same way.

We will investigate the key types of law enforcement authority's responsibility for ensuring the economic component of state security. First of all, it should be noted that while fighting offenses, law enforcement officers have the right to: to detect, prevent, stop and solve crimes, to take operative search and preventive measures for this purpose; receive and register statements and reports on crimes and administrative offenses, make timely decisions on them; to carry out pre-trial preparation of materials in protocol form, to conduct inquiries within the limits defined by the criminal procedural legislation; to terminate administrative offenses and to initiate cases in them; to carry out preventive work among persons inclined to commit crimes, to carry out administrative supervision of persons for whom it has been established, as well as to control persons sentenced to criminal penalties not related to imprisonment; to carry out criminal penalties and administrative penalties within its competence; to search for persons who are hiding from the bodies of inquiry, investigation and court, evading the execution of criminal punishment, missing persons, and other persons in cases provided for by law; identify and keep records of persons subject to preventive influence on the basis and in accordance with the procedure established by the law, give them official warning about the inadmissibility of unlawful behavior; seize and detain persons of certain categories in specially designated premises [33]; have access to the documents and materials required for the verification, including on written request, and which contain business secrets or confidential information; require in writing to submit documents and materials for verification, to issue the necessary certificates, including on transactions and accounts of legal entities and other organizations, to resolve issues related to the audit; receiving from banks the information containing bank secrecy is carried out in accordance with the procedure and in volume established by the Law

of Ukraine “On Banks and Banking” dated 07.12.2000 No. 2121-III [101] to require for verification of the decision, orders, instructions and other acts and documents, receive information on the state of law and measures to ensure it; to demand from the heads and collegial bodies of inspections, audits of the activities of subordinate and controlled enterprises, institutions, organizations and other structures irrespective of ownership forms, as well as the selection of specialists for inspections, departmental and non-departmental examinations [41]; in accordance with the audited institutions of monetary and accounting documents, reports, estimates and other documents confirming the receipt and expenditure of funds and tangible assets, to verify the actual availability of values (cash, securities, raw materials, end products, equipment, etc.); unimpeded access to audits of warehouses, manufacturing and other premises belonging to controlled entities for inspection and clarification of audit-related issues; suspend budget allocations, suspend operations with budget funds in cases provided for by law [42]; to carry out information and analytical work in the interests of effective implementation of internal and external activities by the state authorities and management of Ukraine, solving problems of defense, socio-economic construction, scientific and technological progress and other issues related to national security of Ukraine [17]. As we can see, a number of law enforcement agencies are involved in combating offenses in the field of economic security of the state. In carrying out this activity, various law enforcement agencies complement each other in order to effectively ensure the economic security of the state [2, p. 118]. For example, in accordance with Part 9 of Art. 218 of the Criminal Procedure Code of Ukraine dated 13.04.2012 No. 4651-VI [102] in criminal proceedings for crimes under Articles 209 (“Legalization (laundering) of proceeds from crime”) and 2091 (“Deliberate violation of the requirements of the law on prevention and counteraction to legalization (laundering) proceeds of crime or terrorist financing”) of the Criminal Code of Ukraine [40], the pre-trial investigation is carried out by the investigator of the body that has started the pre-trial investigation or to which the socially dangerous unlawful act belongs, proceeded to legalization (launder) the proceeds of crime, except in cases where

these crimes were referred to in this article under the jurisdiction of the National Anti-Corruption Bureau of Ukraine [102]. Thus, delinquency consequences of which can potentially adversely affect the proper functioning of economic security can be investigated by various national law enforcement agencies, which proves the above thesis. By the way, it also aims to optimize the activities of law enforcement agencies themselves, as they will have more capacity to fulfill other tasks.

In terms of public order, law enforcement officials are endowed with the same powers as in the fight against offenses, in particular, they [100]: prevent, detect and terminate unlawful acts committed in public places; carry out preventive work among persons prone to committing offenses [100]. In addition, they: carry out administrative supervision of the persons for whom it is established; control compliance by citizens and officials with the rules of the passport system, entry, exit, stay in Ukraine and transit passage through its territory of foreign citizens and stateless persons; provide the implementation within the limits of their powers of decisions of village, settlement, city councils on public order, trade, keeping animals at home, keeping silence in settlements and public places, etc., as well as controlling the maintenance of territories of yards and outlying territories in cities and other settlements; provide public order during large-scale events of a commercial nature at the expense of the organizations or persons conducting them [100]. There is no doubt that the powers of law enforcement agencies to protect public order are also important to ensure the economic component of national security. Indeed, it is precisely from the implementation of some of them that certain elements of economic security will fully function, which, obviously, will have a positive impact on the national economy itself.

To ensure public safety, law enforcement agencies: identify, terminate and disclose offenses that have (could) cause danger to individuals or legal entities; identify the causes and conditions conducive to the commission of such offenses, make appropriate submissions, carry out preventive work among the persons inclined to commit such offenses; ensure within their competence road safety, compliance with laws, rules and regulations in this field, exercise control over the

maintenance in proper technical condition and the cleanliness of roads, streets, public squares; control the observance of the rules of the permitting system by individuals and legal entities; inform the relevant state bodies and public associations about accidents, fires, catastrophes, natural disasters and other emergencies, take immediate measures to eliminate their consequences, rescue people and assist them; participate in quarantine activities during epidemics and epizootics; promote the provision of a martial law or a state of emergency, a zone of emergency ecological situation in case of their announcement in the whole territory of Ukraine or in a separate locality in accordance with the law; provide immediate assistance, including medical assistance, to victims of offenses and accidents, in helpless or life-threatening and unhealthy conditions, as well as minors left without care; ensure, in accordance with the procedure established by the legislation of Ukraine, the safety of persons taken under protection in the event of receiving a statement from them, the address of the head of the relevant state body or receiving prompt and other information about the threat to their lives, health, housing or property; restrict or prohibit access by citizens to certain areas or sites for the purpose of public safety, protection of people's life and health; restrict or prohibit traffic and pedestrians in certain sections of streets and highways in cases provided for by law; use the technical means envisaged by regulations to detect and fix traffic violations; prohibit the operation of vehicles; visit businesses, institutions and organizations to perform road safety and preventive functions; require relevant organizations to remedy breaches of the rules on roadblocking if public safety requirements are not met; revoke a permit issued to an enterprise, institution or organization to purchase, store and use weapons, ammunition, explosive substances and materials, other objects and substances in case of non-compliance with the established rules of use and handling, or if their further storage is impractical, seize these objects, seal warehouses, bases and storage facilities if necessary, close shooting ranges and stands, firearms and pyrotechnic enterprises, arms and ammunition shops, to eliminate violations of relevant regulations; revoke licenses to purchase, store and carry arms and ammunition issued to citizens who abuse alcohol, use drugs without

a doctor's appointment, other intoxicants, suffer from mental illness, and in other cases provided for by law; inspect with the participation of the administration of enterprises, institutions, organizations of premises where weapons, ammunition, explosive, narcotic and potent chemical, poisonous and radioactive substances and materials are located, in order to check compliance with the rules of their treatment; inspect weapons and ammunition held by citizens, as well as their storage sites; seize from the citizens objects and belongings and officials prohibited or restricted in circulation, as well as documents with signs of forgery, destroy these objects, things and documents or transfer them for their intended purpose in due course; require the heads of enterprises, institutions and organizations to explain the facts of violation of legislation, as well as in accordance with the procedure established by the Cabinet of Ministers of Ukraine, carry out checks on the facts of violation of legislation [100]. It does not raise any questions that public security plays a significant role for the proper life of society and plays a significant role in shaping the economic security of the state. Therefore, of course, a number of powers of law enforcement agencies related to ensuring the economic security of the state should also concern the provision of public security [2, p. 126-127].

A special place in the structure of powers of the investigated subjects is given to the group, the realization of which aims to provide the opportunity to freely own, use and dispose of property on the property right. After all, as Y. A. Dorokhina rightly points out, "property fixes the right of a certain social subject to dispose of certain resources, values (both material and spiritual) to satisfy their needs. As a socio-political institution, property rights must reconcile the interests of both the individual social entity (owner) and society as a whole. It is on this basis that the morality of the owner should be formed in society, which presupposes his certain obligations to those who do not own the property or who own it in insufficient volume" [103, p. 49]. This is difficult to disagree with, as ownership is one of the key rights and promotes not only the ability to satisfy one's own economic interests, but also provides for the development of both individuals and other legal entities.

To date, protecting and guarding the property right of the individual is one of

the important tasks not only of many economically developed countries, but also of the international community as a whole. In particular, the Convention for the Protection of Human Rights and Fundamental Freedoms dated 04.11.1950 [104] states that a state may only impose such restrictions on rights as are prescribed by law and insofar as it is compatible with nature, solely for the purpose of promoting the general welfare of a democratic society [104]. There is no doubt that virtually any restriction on property rights is unacceptable, as it will harm the normal development of both society and the state as a whole. This is also related to the protection of the said right, since the mere fact of its recognition by the state for the full implementation by the parties of the legal relationship may not be sufficient in connection with possible unlawful encroachments on it. Therefore, the effective work of law enforcement agencies, which must counteract such misconduct, is important.

Protecting (guarding) property from unlawful encroachment, employees of internal affairs bodies and other law enforcement agencies use the following powers [100]: identify, prevent, terminate offenses committed for the purpose of unlawful seizure of property; carry out preventive work among persons inclined to commit such offenses; search for such persons as well as for stolen property; protect unattended property; protect on a contractual basis property of citizens, collective and state property, as well as property of foreign states, international organizations, foreign legal entities and citizens, stateless persons; ensure the preservation of the documents, things, valuables and other property found, seized from the detained and arrested persons and handed over to the police, take measures to return them to their rightful owners; provide protection of court premises; require citizens and officials to discontinue offenses and actions that impede the exercise of authority by law enforcement agencies; check citizens' documents identifying them in the case of suspicion of committing offenses, as well as other documents necessary to clarify the issue of compliance with the rules, the supervision and control of which is entrusted to law enforcement agencies; detain and confine in specially designated premises the categories of persons prescribed by law, for example, persons who have

committed administrative offenses, to draw up a record or to consider the merits of the case, if these issues cannot be resolved on the spot, for up to three hours, and in the necessary cases for identification of the circumstances of the offense – up to three days with the notification in writing to the prosecutor within 24 hours from the moment of detention; draw up protocols on administrative offenses, conduct personal inspection, review of things, seizure of things and documents, apply other measures provided by law to ensure proceedings in administrative offenses [100]. Property protection is one of the most important tasks of any state. This task is directly related to ensuring the economic security of the state. Therefore, it is not surprising that law enforcement agencies have powers to protect this institute [2, p. 128].

The last group of powers is aimed at ensuring the exercise of the rights, freedoms and legitimate interests of individuals and the rights and legitimate interests of legal entities, with the aim of protecting the interests of all participants in the relationship as much as possible. According to V. V. Bukach, “constitutional norms aimed at ensuring the state’s realization, guidance and protection of human and citizen’s rights, freedoms and legitimate interests require law enforcement agencies to consistently direct their enforcement activities to ensure human well-being, based on the principle of the supremacy of the provisions enshrined in the Basic Law of Ukraine [5], the observance of which is one of the main conditions for the creation of a democratic, social, rule-of-law state” [105, p. 594]. It is obvious that law enforcement agencies play an important role in this area of activity and should contribute in every way to the realization of all constitutional rights.

Ensuring the exercise of the rights, freedoms and legitimate interests of individuals and the rights and legitimate interests of legal entities is exercised during the realization (fulfillment) of such powers as: consideration of citizens’ appeals, in particular, statements and reports on crimes and administrative offenses, timely decision-making on them; enforcement of the decisions adopted by the law and within the competence of the prosecutor, investigator, court and other state bodies; registration of motor vehicles, passing exams for the right to drive vehicles, issuing

relevant documents; issuance (cancellation) of the permit for the acquisition, storage, carrying and transportation of weapons, ammunition, explosives and materials, other objects and substances, for the storage and use of which special rules are established, as well as for the opening of objects where they are used; the issuance of passports and other identification documents; assisting, within the limits of the granted rights, the deputies, representatives of state bodies and public associations in the exercise of their legitimate activities, if they are confronted or threatened by offenders; providing the detained or arrested persons with the right to legal protection in the manner prescribed by law; issuance (cancellation) of permits (licenses, certificates) for conducting certain types of economic activity [100]. This type of law enforcement authority is the least related to ensuring the economic security of the state. However, we should not completely reject it. Such kind of authority as issuing (revoking) of permits (licenses, certificates) for conducting certain types of economic activity, in our opinion, meets the following tasks of the state in the sphere of economic security: control over monetary and financial activities aimed at maintaining the priorities important for Ukraine, and protection of the domestic manufacturer; struggle against illegal economic activity, counteraction to uncontrolled outflow of national material, financial, intellectual, information and other resources [106, p. 119]. Thus, a small part of the powers of law enforcement agencies to ensure the exercise of the rights, freedoms and legitimate interests of individuals and the rights and legitimate interests of legal entities can be used in ensuring the economic security of the state [2, p. 129].

Analyzing this issue, we can conclude that in order to ensure the proper functioning of all components of economic security of the state, law enforcement agencies are given a wide range of powers. They exist within the authority structure of most domestic law enforcement agencies and are not allocated to a separate group. They can only be removed if they are aware of areas of legal relations that are directly or indirectly related to the economic security of the state and as a result of a detailed analysis of all the powers of a particular law enforcement agency.

Analyzing such powers in a general way, we are faced with their classification.

Similar to this classification, it is advisable to offer a similar gradation of the powers of domestic law enforcement agencies in the sphere of economic security of the state: 1) combating offenses; 2) protection of public order; 3) ensuring public safety; 4) guarding and protection of property against unlawful encroachments; 5) ensuring the exercise of the rights, freedoms and legitimate interests of individuals and the rights and legal interests of legal entities. The authors believe that the effective activity of law enforcement agencies in all these areas will certainly have a positive impact on the real security of the economic component of national security.

SECTION 2

ADMINISTRATIVE-LEGAL STATUS OF LAW ENFORCEMENT AGENCIES PROVIDING ECONOMIC STATE SECURITY

2.1. Activities of the prosecution bodies in the sphere of economic security of the state

In the system of entities that ensure the economic security of the state, an important role is given to the prosecuting authorities. In accordance with Art. 131 of the Constitution of Ukraine dated 28.06.1996 № 254k / 96-BP [5] the prosecutor's office carries out: 1) support of public prosecution in court; 2) organization and procedural management of the pre-trial investigation, resolution of other issues in the course of criminal proceedings in accordance with the law, oversight of the law enforcement authorities' unspoken and other investigative and search actions; 3) representation of the interests of the state in court in exceptional cases and in the manner prescribed by law [5]. The realization of these tasks may also be directly or indirectly related to the protection of national economic interests. As V. V. Sukhonos rightly points out, "the prosecutor's office of Ukraine is one of the state bodies; its activities are an important means of ensuring the rule of law. The prosecutor's office, using its specific methods, has a leading role in the fight against economic crime and corruption. The prosecutor's office, through which its functions are implemented, extends to all areas of legal relations and is a specific form of state influence on these relations. Therefore, the functions of the prosecutor's office are organically linked to the functions of the state, above all the function of ensuring law and order, as well as ensuring the economic security of the state" [107, p. 94]. Obviously, this also necessitates the study of the administrative and legal status of the prosecuting authorities precisely as subjects of economic security of the state.

Many issues concerning the activities of the prosecuting authorities have been the subject of study of many domestic scientists. These include I. M. Bilodid,

M. O. Izotov, S. V. Kivalov, V. V. Klochkov, O. M. Lytvak, V. T. Maliarenko, Y. M. Popovych, V. V. Sukhonos, I. V. Rohatiuk, Y. V. Shevchenko, V. V. Shuba, P. O. Shumskyi, I. I. Shulhan, Y. T. Yavorskyi, M. K. Yakymchuk and many others. At the same time, prosecutors as subjects of economic security of the state were investigated by such scientists as O. M. Bandurka, M. M. Burbyka, R. S. Vovchenko, Z. V. Hbur, A. M. Kulish, I. O. Matviichuk, O. M. Rieznik, D. O. Suprunenko, O. O. Shpak and others.

Analyzing the issue of the administrative and legal status of the prosecution bodies, it is expedient to pay attention to the opinion of V. I. Babenko, who convinces such a status as "... formed by the legislation regulated by the procedure of creation, reorganization, liquidation of these bodies, defining the functions and tasks of the prosecutor's office and giving them the necessary competence to perform state-mandated rights and responsibilities. The administrative and legal status of the prosecutor's office has legally stated goals, tasks and functions, competence, organizational structure and responsibility. The administrative and legal status of the prosecutor's office is characterized by the content of rights and duties, enshrined in the administrative and legal norms, the designated place of the prosecutor's office in the system of public authorities, and a means of exercising power. The content of the administrative and legal status of the bodies and officials of the Prosecutor's Office of Ukraine should include the scope of their legal personality, duties and rights to assert the rule of law, strengthening the rule of law in protection against unlawful encroachments by overseeing the observance and proper application of laws, representing the interests of a citizen or a state in an administrative court and in cases of administrative misconduct, as well as in the application of coercive measures related to the restriction of personal liberty of individuals" [108, p. 55]. O. B. Nevrozov states that "the administrative and legal status of the Prosecutor's Office of Ukraine is a set of administrative and legal elements that determine the place and role of the Prosecutor General's Office, regional, local, specialized prosecutor's offices, and prosecutors in the legal system of Ukraine that characterize the content of their administrative activities to fulfill the

tasks and functions assigned to them by the rules of administrative law, and determine the basis of their administrative and legal independence in order to protect the rights, freedoms and legitimate interests of individuals and society at large” [109 p. 48-49]. Taking into account the above mentioned facts, and taking into account the specifics of the activity of the prosecution bodies on ensuring the economic security of the state, we consider it appropriate to pay attention to the issue of determining the role and place of the mentioned entity in the system of public authorities, to clarify the tasks of the subject, to outline the functions and powers by which they achieve the set goals, including the protection of national economic interests.

According to Art. 1 of the Law on Prosecutor’s Office No. 1697-VII dated 14.10.2014 [41] the Prosecutor’s Office of Ukraine constitutes a single system which, in accordance with the procedure provided for by the relevant legislation, performs the functions established by the Constitution of Ukraine for the protection of human rights and freedoms and the general interests of society and the state. The unity of the Prosecutor’s Office of Ukraine system is ensured by: 1) a single principle of organization and activity of the prosecutor’s office; 2) a single status of prosecutors; 3) a single procedure for organizational support of prosecutors; 4) financing the prosecutor’s office exclusively from the State Budget of Ukraine; 5) the decision of the issues of internal activity of the prosecutor’s office by the bodies of the prosecutor’s self-government [5]. In this case, according to N. O. Rybalka, the classification of the structure of the prosecution bodies is marked by the following list of characteristics: 1) according to the principle of hierarchy levels – it is multilevel, or more precisely, the structure that has three levels with heterogeneous links (i.e., the functions and characteristics of the links of one level are not identical); 2) according to the principle of management and subordination – it is centralized; 3) for the purpose and functions performed – fixed-line operational planning; 4) according to the principle of division of elements of the system into subsystems – there is structure of systems in which the elements are united by functional or object characteristics, therefore district, inter-district, city prosecutor’s

offices that operate in territorial section refer to territorial (regional) prosecutor's offices, and specialized prosecutor's offices – belong to functional [110, p. 286].

According to V. T. Malyarenko, “the Prosecutor's Office of Ukraine is an independent centralized body of state power, which operates in the system of law enforcement agencies of the state and provides protection against unlawful encroachments on social and state order, human rights and freedoms, as well as the foundations of the democratic system by means and methods, which are required by law. The Prosecutor's Office is not subordinate to the executive or the judiciary, since its activities are an element of the system of checks and balances between branches of power, which are formed and approved in the state after the adoption of the new Constitution” [5], [111]. Concerning the place of the said body in the system of state bodies, a similar opinion is expressed by A. M. Kolodiy and V. V. Kopieichykov, emphasizing that it is a “self-centralized body of state power, operating in the system of law-enforcement bodies of the state and protecting human rights and freedoms, as well as state security. The Prosecutor's Office is not subordinate to the executive or the judiciary, its activity is an element of the system of checks and balances between branches of power” [112, p. 701-702]. I. M. Bilodid states that “the Prosecutor's Office is a specific law enforcement agency whose activity is aimed at protecting the rights, freedoms and legitimate interests of the subjects of law, state and public order, ensuring law and order. It cannot be attributed to any of the branches of government due to its tasks and functions, the order of formation, the system of control and reporting” [113, p. 15]. In other words, prosecuting authorities are independent in making decisions that are directly related to the professional activities of the entity's officials.

In carrying out the constitutional tasks, including the provision of economic security of the state, the prosecuting authorities perform a number of functions. According to V. V. Klochkov, the functions of the prosecutor's office include the functions interrelated with the functions of the state and law, the main activities of the prosecutor's office, defined by its purpose and tasks, reflect the essence and social purpose of the prosecutor's office of a particular type, carried out within the

competence of the prosecutor's office in certain law areas of legal relations, implemented through the appropriate types of activities, using specific to each activity established by the legislation means [114, p. 5-6]. In fact, the prosecuting authorities carry out certain functions of the state in different areas of activity in order to effectively accomplish their tasks.

In accordance with Art. 2 of the Law of Ukraine "On the Prosecutor's Office" dated 14.10.2014 No. 1697-VII [41] the following functions are assigned to the prosecutor's office: 1) support of the state prosecution in court; 2) representing the interests of the citizen or the state in court in cases determined by the relevant legislation; 3) supervising the observance of the law by the bodies conducting the operational search activity, inquiry, pre-trial investigation; 4) supervising the observance of the law in the enforcement of court decisions in criminal cases, as well as in the application of other coercive measures related to the restriction of personal freedom of citizens [41]. In many cases, it is quite common in the scientific literature that the list of functions of the prosecuting authorities is incomplete. For example, V. V. Sukhonos emphasizes that there are also so-called derivatives of the functions of these entities. First and foremost, it is about coordinating crime and other offenses; clarification of the laws of Ukraine; participation (if necessary) of the Prosecutor General and his subordinate prosecutors in improving the acts of current legislation [115, p. 147]. That means, it can be argued that the prosecuting authorities, in the conduct of law enforcement activities, in particular, to ensure the economic security of the state, execute accusatory, representative and supervisory functions, and may perform several additional functions that should facilitate the full fulfillment of a legislatively determined task of investigation subjects.

Let us analyze each of the main functions through the prism of the activities of the prosecution bodies to ensure the economic security of the state. Let's also look at the prosecutor's authority to implement each of them.

1. Supporting state prosecution in court. Within the scope of the stated function, "... the prosecutor carries out an important part of the function of prosecuting the prosecutor's office as an activity aimed at identifying the perpetrator

of the crime, bringing him to criminal responsibility, referring the case to court and the justification of the charges before the court. As we can see, the work of the public prosecutor is specific. Its task is to uphold the interests of the state in a court hearing so that only those who have committed a crime are prosecuted and no innocent person has been convicted. In fulfilling this function, the prosecutor proceeds from the aim of protecting the interests of citizens, society and the state” [115, p. 163]. Obviously, such activities can also affect the protection of the economic interests of the state, since the prosecutor is empowered to support the prosecution in court, in particular, crimes against the violation of property relations or the existing order of economic activity and other criminal activities which may be the object of economic relations.

The importance of these functions of the prosecutor’s office also lies in the fact that it is the prosecutor who during the trial should prove and substantiate the person’s guilt in committing the unlawful act, the consequences of which may adversely affect, in particular, the proper functioning of the economic component of state security. This requires a high level of competence of the authorized person, as well as a thorough preparation for trial. I. V. Rogatyuk rightly points out that preparing a prosecutor to support a public prosecution in court involves: analyzing information obtained during criminal proceedings; identifying the circle and sequence of issues to be addressed in court; planning of court actions aimed at collecting and verifying evidence supporting the version of the prosecution; development of public prosecution tactics [116, p. 88]. In order to effectively implement the analyzed function, the prosecutor is given a set of powers. As I. I. Shulgan notes, «the prosecutor, as a representative of the prosecution party, has the right to take an active part in clarifying the circumstances of the criminal offense and verifying their evidence, objectively and impartially assessing them in terms of belonging, admissibility, reliability, and providing evidence to the court, to participate in their research, to make arguments in favor of the evidence submitted by him, to refute the evidence of the defense party, to file a motion to involve new evidence, to evaluate the collected evidence, etc.” [117, p. 239]. Thus, we can say

that in this aspect the prosecutor's office is given a special role. As only in professional and impartial activity of officials of this structure it is possible to prove the guilt of the person(s) in the commission of criminal acts, in particular, those which infringe on national economic interests.

2. Representation of interests of a citizen or a state in court in cases determined by the relevant legislation. In the context of ensuring the economic security of the state under Part 3 of Art. 23 of the Law of Ukraine "On the Prosecutor's Office" dated 14.10.2014 No. 1697-VII [41] the prosecutor carries out representation in the court of the legitimate interests of the state in case of violation or threat of violation of the interests of the state, if the protection of these interests is not exercised or improperly exercised by a state authority, a local authority self-government or other subject of power, the competence of which has the relevant powers, and also in the absence of such authority [41]. The tasks of representation in a court are to protect the interests of the state in case of violation or threat of violation of the interests of the state, if the protection of these interests is not exercised or improperly exercised by a state authority, local self-government body or other authority having competence, which has relevant powers, as well as in the absence of such an authority [118].

The Prosecutor shall represent "... public interests, if there is a violation or threat of violation of economic, political or other state interests through unlawful acts or omissions of natural or legal persons. However, it should be noted that the representation by the public prosecutor of the interests of the state in court differs from other types of representation and the circle of subjects whose interests they represent, and the form of their realization" [115, p. 175]. The existence of an institution of representation in the legislation is conditioned by the need to protect the interests of the state (political, economic, environmental, social, military, etc.), which is a subject of competence of state authorities, local self-government bodies (which law confers the authority of the executive power) and the initiation of judicial protection by the prosecutor's office in cases of their violation [119] for the restoration of an acceptable, from the point of view of compliance with the law and

the promotion of the proper functioning of all state security officials.

In accordance with par. 3 of the Order of the Prosecutor General of Ukraine “On Organization of the Activity of Prosecutors on Representation of the State’s Interests in Court and in Execution of Judgments” dated 21.09.2018 No. 186 [118] representation by the Prosecutor shall be made by: filing claims (statements); entering into cases initiated by claims (statements) of other persons; initiating the review of court decisions, including in cases initiated on the claim (statement) of another person; participation in litigation; participation in enforcement proceedings in the execution of decisions in cases in which the public prosecutor represented the interests of the state [118]. Each of these forms is used in the cases provided for by law and is aimed at prompt and optimal implementation of effective measures aimed at restoring the contested interests in the spirit of compliance with the law, as well as ensuring objectivity and impartiality in the professional activity.

3. Supervision of observance of laws by the bodies carrying out operative-search activity, inquiry, pre-trial investigation. Particular attention should be paid to the law enforcement oversight function of pre-trial investigation, which is primarily due to the fact that the supervisory authorities directly contribute to the comprehensive investigation of the circumstances of a particular case, ensuring the protection of the rights, freedoms and legitimate interests of procedural actions are carried out. This function is of fundamental importance because it facilitates the establishment of relevant persons, the clarification of facts, the formation of a proper and meaningful evidence base in order to prove the presence of signs of a criminal act, including such actions that affect the economic security of the state.

In this regard, I. V. Rogatyuk notes that “unlike departmental control, prosecutorial supervision, which is carried out in the form of procedural leadership, involves continuous, systematic, purposeful, initiative activity of the prosecutor-procedural leader in directing pre-trial investigation in the direction of solving criminal proceedings, securing rights, the freedoms and interests of its participants, the identification of a person who is reasonably suspected of committing a criminal offense, and the formation of a base for his / her prosecution. In order to ensure the

efficiency of the prosecutor's activity in the pre-trial investigation, the CPC of Ukraine [102] enshrined the principle of its independence in criminal proceedings and the principle of the obligation to comply with the prosecutor's legal requirements and procedural decisions. According to the scientist, giving the prosecutor the right to exercise procedural guidance in pre-trial investigation is an objective regularity, confirmed by the systematic interpretation of the rules of the CPC of Ukraine, which is conditioned by the liquidation of the rudimentary institution of additional investigation; providing for the right of the prosecutor to determine the possibility of conducting individual investigative actions in person or together with the investigator (group of investigators), as well as entrusting him with a final decision on the results of the pre-trial investigation" [120, p. 421-422].

As O. O. Shpak notes, "... by carrying out the procedural guidance and properly organizing this work, the prosecutor determines the strategic direction of the evidence in the case, which serves as a result of establishing the truth in criminal proceedings. Therefore, improving the quality of the pre-trial investigation requires its active procedural guidance by the prosecutor. In this sense, one of the key tasks of the prosecuting attorney is to organize his activities in such a way as to exclude any possibility of using evidence obtained in violation of the procedure established by law and preventing it at all stages of the pre-trial investigation. In organizing the work of the prosecutor on the procedural guidance of pre-trial investigation, it is advisable to distinguish the following areas: 1) organization of procedural guidance on the conduct of specific procedural actions; 2) organization of work on procedural management of specific criminal proceedings; 3) calendar organization of the procedural manager's work (keeping a calendar plan); 4) organization of work with the Unified Register of Pre-trial Investigations; 5) organization of work of a group of prosecutors and their members" [121, p. 80-81]. Each of these areas is implemented in the specific circumstances of the case and aims to ensure the effectiveness of the investigation of criminal acts.

The prosecutor's office has a certain specificity of activity in supervising the observance of the law by the bodies carrying out operational search activities. This

applies, in particular, to cases where the investigated body carries out an audit to ensure that it complies with the applicable legislation. According to par. 5 of the Order of the Prosecutor General's Office of Ukraine dated 03.12.2012 № 4/h [122] this function is implemented in relation to: 1) establishment of operational investigative cases, grounds for conducting operational investigative activities; 2) the presence of powers in the persons carrying out the operative-search activity; 3) compliance of the operative-search measures with the goals and objectives of the operative-search activity, compliance with the conditions and procedure of conducting the operative-search measures, as well as involving citizens in their implementation on a confidential and voluntary basis; 4) application of certain restrictions on human rights and freedoms, validity of requests to the court for granting permission for conducting operative-search measures, in particular, related to interference with private communication; 5) timeliness of sending information on criminal activity of individuals, obtained in the course of operational-search activity, to bodies of pre-trial investigation for initiation and conducting of pre-trial investigation; 6) the validity of the continuation, termination, renewal of the calculation of terms of conducting operational investigative cases and their closure, as well as the use of the results of operational investigative activities; 7) timeliness of notification of the launching and closing of investigative cases; 8) compliance of departmental orders, instructions and other legal acts on the conduct of operational and search activities of the Constitution of Ukraine [5] and other laws of Ukraine [122]. The implementation of the oversight function in all these cases should contribute to the effectiveness of the competent structures in carrying out their operational search operations.

As part of the exercise of this function, as noted by V. M. Maliuha, "the prosecutor supervises the investigation when considering complaints about the actions of the investigator, abolishes his illegal rulings or requires the investigation authorities to check the materials of criminal proceedings. But when the prosecutor dismisses the investigator from the investigation of the case or transfers the case to another investigator, he/she not only supervises, but also performs activities that are

administrative in nature” [123, p. 119]. The prosecutor, in the course of supervising activities, should exercise his or her own powers within the framework of the current legislation and to facilitate the disclosure of criminal acts as much as possible.

4. Supervision of the observance of laws in the enforcement of court decisions in criminal cases, as well as in the application of other measures of a compulsory nature related to the restriction of personal freedom of citizens. In terms of ensuring the economic security of the state, the priority will be given to monitoring the observance of laws in the enforcement of court decisions in criminal cases. It should be noted that, even though a judgment has been given, it is not a guarantee of the actual restoration of the situation that existed prior to the commission of the offense. Many years of practice show that there is often a need for a series of additional measures aimed at actually enforcing the law while executing court decisions.

This includes, in particular, the supervision of the activity of the State Executive Service of Ukraine on the observance of the principle of lawfulness in the execution of sentences, as well as the rulings of the courts in criminal cases concerning property penalties. First of all, the prosecutors pay attention to the compliance with the existing requirements of the Law on Enforcement Proceedings of 1406-VIII [124] dated 02.06.2016 by the staff of this structure. In particular, paragraph 2 of Part 1 of Art. 3 of this act establishes that decisions in criminal cases are subject to compulsory enforcement of decisions, court rulings in particular and in criminal proceedings in cases provided for by law [124]. Obviously, such decisions may also apply to crimes the consequences of which could adversely affect the proper functioning of the country’s economic security. That is why the activity of the State Executive Service of Ukraine is within the scope of the authorized officials of the Prosecutor’s Office.

It can be said that it is precisely through the implementation of the functions considered and analyzed that the prosecuting authorities play their role in ensuring the economic security of the state. At the same time, other (additional) functions (coordination for combating crime and other offenses, clarifying the laws of Ukraine; involvement of relevant officials in improving the acts of current

legislation) are important in this process, but they are mostly implemented together with the main ones.

Investigating this issue, we can say that in the system of entities that ensure the economic security of the state, an important role is given to the prosecuting authorities. This is due to the fact that these entities, taking into account their own specific areas of activity, occupy one of the leading places in the fight against threats to the economic security of the state. The main functions in the promotion of the proper functioning of the economic component of national security include 1) support of state prosecution in court; 2) representation of the interests of the state in court in cases determined by the relevant legislation; 3) supervising the observance of the law by the bodies conducting the operational search activity, inquiry, pre-trial investigation; 4) supervising the observance of laws in the enforcement of court decisions in criminal cases. Coordination to combat crime and other offenses, clarification of the laws of Ukraine should also be considered as important functions; participation of relevant officials in the improvement of acts of the current legislation, etc.

2.2. The place of the bodies of the Security Service of Ukraine in the system of subjects of economic security of the state

Investigating the issues regarding the activity of individual law enforcement agencies as subjects of economic security of the state, it should be noted that, given the specifics of domestic legislation, the specifics of work, play a role in this process. The activity of each of them is important for ensuring real counteraction to the existing threats to the economy of the country. At the same time, an important role played by the state authorities is one of the directions of work is the taking of measures to identify and promote operational counteracting latent threats to the state's economy. In view of this, the activity of the Security Service of Ukraine, as a specialized state body, which is obliged to ensure the economic security of the state, needs to be investigated. After all, effective protection of all critical infrastructure is

carried out not only by investigating so-called “economic crimes”, but also by effective and prompt action to identify threats to the economy of the country.

Various aspects of the activity of the Security Service of Ukraine have been the subject of scientific interest of such scientists as M. V. Hrek, S. M. Hriboiedov, Z. V. Zavalna, A. V. Kumeiko, Y. V. Kovalenko, Y. F. Kravchenko, V. V. Madisson, A. I. Marushchak, A. V. Nosach, O. H. Petrov, O. V. Pletnov, O. M. Polkovnichenko, M. A. Pohoretskyi, O. O. Reznikov, N. V. Sibilova, S. V. Chumachenko, V. A. Shakhov and others. Questions about the activity of the specified entity in the field of economic security of the state were studied by such scientists and specialists as Z. S. Varnalii, O. Hamaniuk, A. H. Holtsov, I. M. Hrynenko, I. M. Draliuk, O. Zatvornytska, I. I. Mazur, D. S. Melnyk, S. P. Ponomarov, B. Prokhorov, O. M. Rieznik, A. Tarasenko, D. Yablonovskyi, N. V. Yarmaki and many others.

According to Art. 1 of the Law of Ukraine “On the Security Service of Ukraine” dated 25.03.1992 No. 2229-XII [17] the said subject is a state special purpose body with law enforcement functions that ensures the state security of Ukraine [17]. It can be noted that the analyzed subject has a special status, which makes it possible to distinguish it from many other public authorities. Such a status, in the opinion of S. O. Chykurlii, “... determines the presence of a set of rights and obligations in a particular type of legal entities, which is implied by the specifics of the provision of this type of subjects established by the rules of law” [125, c. 78]. A. F. Skakun emphasizes that “the special is the status of a person as a representative of a particular social group, separated by a certain legally significant origin (type of activity, age, etc.), which is empowered, in accordance with laws and regulations, with special, additional, rights and obligations, due to the particular situation of the person and the needs of his functional special activity (student, pensioner, serviceman, official, etc.); is common to a certain circle of people. Special status complements (deputy status) or limits (recidivist status) the general legal status, that means, corrects it. Unlike the general status, which is permanent, the special status has a transient character” [126]. Thus, the Security Service of Ukraine is also

endowed with competence, including to ensure the economic security of the state, which is specific to it. First of all, it is a matter of counterintelligence work of an authority which, except in the case of taking some counterintelligence measures, in some cases by the State Border Guard Service of Ukraine and the State Security Service of Ukraine, is carried out only by an analyzed law enforcement agency. As V. V. Korovin points out, “the activity of special services usually consists in counterintelligence counteraction to intelligence activity, as well as the fight against foreign state manifestations, and various movements that have an unconstitutional orientation. All these are specific functions that are significantly different from those of law enforcement agencies themselves” [127].

It should be borne in mind that O. M. Polkovnichenko is convinced that “the security service of Ukraine occupies a special place in the system of law enforcement agencies because of the specific range of issues within its jurisdiction and its broad capabilities, which can be used both to assert the law and to secure the state security, and to unduly protect the interests of certain political figures” [128]. It is obvious that any entity in the system of public authorities, playing a special role in the functioning of public institutions and society, is legally granted special status. Thus, it is of the utmost importance to prove the existence of an exceptional set of legal rights and obligations by which this structure achieves the necessary goals.

The special status of the analyzed body is also reflected in its tasks. In particular, the specified subject within the competence defined by the law must ensure the protection of state sovereignty, constitutional order, territorial integrity, economic, scientific and technical and defense potential of Ukraine, legitimate interests of the state and citizens’ rights from the intelligence and subversive activities of foreign special services, encroachment by individual organizations, groups and individuals, as well as the protection of state secrets. The existing range of tasks of the Security Service of Ukraine also include the prevention, detection, cessation and disclosure of crimes against peace and security of mankind, terrorism, corruption and organized criminal activity in the sphere of governance and economy and other unlawful acts that directly threaten the vital interests of Ukraine [17]. In

this context, it is necessary to pay attention to the provisions of the Law of Ukraine “On National Security” dated 24.06.2018 No. 2469-VIII [31]. In particular, paragraph 3 of Part 1 of Art. 19 of the aforementioned legal act defines that one of the directions of activity of the Security Service of Ukraine is also counterintelligence protection of state sovereignty, constitutional system and territorial integrity, defense and scientific and technical potential, cybersecurity, economic and information security of the state, critical infrastructure objects [31]. Thus, the conclusion that this body is empowered to ensure the economic security of the state, in the opinion of the authors, should be considered indisputable and, accordingly, it does not need additional argumentation.

Before analyzing the activity of the Security Service of Ukraine in implementing measures in the field of economic security of the state, we consider it expedient to familiarize with the issue of the organizational structure of the entity, as well as to distinguish in its system those structural units that are directly empowered to counter economic threats. To solve this problem, it is considered necessary to study the construction of the investigated body. As M. V. Grek emphasizes on this issue: “... the organizational structure of the SSU reflects the needs of the political leadership of the state to adequately respond to changes in the operational-strategic and political situation that took place in and around Ukraine. In today’s context, along with daily activities, the process of establishing the Security Service of Ukraine as an independent structure and legislative support for its activity continues. This involves addressing, at both the national and departmental levels, a number of problems of a legal, economic and organizational nature. The existence of the SSU in the status of an independent state body and defining it as a state law-enforcement body of special purpose is one of the steps to reform the security structures of Ukraine in accordance with the principles of a democratic rule of law” [129, p. 97]. It seems that such an approach to the issue of forming the structure of a law enforcement agency should facilitate a quick and effective solution of all the tasks set before the Security Service of Ukraine by the contemporary realities of Ukrainian society.

Analyzing the legal support of the activity of this entity, in particular, the provisions of the Decree of the Security Service of Ukraine dated 27.12.2005 No. 1860/2005 [130], we note that the organizational structure of the specified state body is as follows: 1. Headquarters (Head of Staff of the Security Service of Ukraine, Department of Information and Analytical Support, Department of Counterintelligence, Department of Counterintelligence Protection of State Interests in Information Security, Department of National Security, Department of Operational and Technical Measures, Department of Operational Documentation, Department of State Security and Licensing, Department of Economic Security, Head Department for Combating Corruption and Organized Crime, Head Department for Counterintelligence Protection of State Interests in Economic Security, Chief Investigative Head Department, Special Operations Center for Combating Terrorism, Criminal Defense and Law Enforcement, Protection of Internal Security, Main Inspection, Personnel Management, Legal Department, Special Operations Accounting Department, Special Liaison Office, Military Medical Office, Mobilization and Territorial Defense Service, Financial and Economic Administration, Pre-trial Investigation Division, Office of the Regime, Documentation and Control, Control and Audit Inspection, Center for International Cooperation, Center for Labor Protection, Fire and Technical Supervision). 2. Regional authorities. 3. Counterintelligence Bodies (formed as structural units of the Central Office's Counterintelligence Department). 4. Educational, scientific, research and other institutions, organizations and enterprises. 5. The Anti-Terrorist Center at the Security Service of Ukraine [130]. Recognizing the range of tasks assigned to a given entity, having the idea that successful implementation of some of them will have a positive impact on the real security of the state's economic security, as well as analyzing the work of structural units of this state body we can conclude that a special role in this direction was assigned to the Head Department of Combating Corruption and Organized Crime and the Head Department of Counterintelligence Protection of the State's Interests in Economic Security. Let's get acquainted with the specific activity of each of them.

In accordance with Part 1 of Art. 10 of the Law of Ukraine “On the Organizational and Legal Basis of Combating Organized Crime” dated 30.06.1993 No. 3341-XII [131] special units on combating corruption and organized crime of the security service of Ukraine are Head Department for Combating Corruption and Organized Crime of the Central Administration of the Security Service of Ukraine and the departments for combating corruption and organized crime of the security services of Ukraine in the Autonomous Republic of Crimea, oblasts, cities of Kyiv and Sevastopol [131]. Similar in composition and content, the interpretation of the role of the investigated management is contained in the Regulation on the procedure of manning, logistical, military, financial and social support of the special units of the Security Service of Ukraine for Combating Corruption and Organized Crime, approved by the Decree of the Verkhovna Rada dated 12.10.1994 199/94-BP [132]. Thus, according to paragraph 1, paragraph 1.1 of the Provision on the procedure of acquisition, logistical, military, financial and social support of the special units of the Security Service of Ukraine for Combating Corruption and Organized Crime, approved by the Decree of the Verkhovna Rada dated 12.10.1994 No. 199/94-BP [132] by special units for combating corruption and organized crime of the Security Service of Ukraine are the Head Department for Combating Corruption and Organized Crime within the Central Administration of the Security Service of Ukraine, departments in the Main Directorate of Military Counterintelligence, the Head Department of the Security Service of Ukraine in Crimea, regional administrations and the city of Sevastopol, the corresponding divisions in other cities [132]. Thus, this unit carries out its activity not only within the structure of the Central Administration but also is a part of all regional bodies of the service, which should facilitate the operative fight against organized crime and (or) corruption offenses.

The structure of the special units for combating corruption and organized crime of the Security Service of Ukraine includes, among other operational units, units of information and analytical support of operational and search activities and internal security. In addition, security units are being set up: personnel, secretariat,

financial, administrative, economic, security, legal and other [132]. Each of these units, through its own work, directly influences the execution of all management tasks.

The purpose of the activity of the mentioned administration and its subdivisions is to organize and ensure protection of socio-economic interests of the state and citizens from unlawful encroachments of corrupt elements and organized criminal groups; assistance to higher authorities and management in the implementation of the course on strengthening the economic potential of the state, improving the welfare of citizens, the development of mutually beneficial international cooperation [133, p. 56]. Achieving stated goals requires the performance of duties and the observance of management personnel in the performance of their tasks. Thus, in addition to the general powers of the Security Service of Ukraine to take measures to combat organized crime, its management and its authorized staff may: 1) to initiate investigative cases; 2) upon the written request of the heads of the relevant special units for the fight against organized crime, to receive from banks, as well as credit, customs, financial and other institutions, enterprises, organizations (regardless of ownership) information and documents on transactions, accounts, deposits, internal and external economic agreements of individuals and legal entities; 3) involve qualified specialists of institutions, organizations of control and financial bodies in carrying out inspections, audits and examinations; 4) to obtain information from automated information and reference systems and databases created by the Supreme Court of Ukraine, the Prosecutor General's Office of Ukraine, the Antimonopoly Committee of Ukraine, the State Property Fund of Ukraine, ministries, departments, other state bodies of Ukraine; 5) in case of obtaining actual data on organized criminal activity for their verification, demand and receive information and documents from state bodies, associations of citizens, enterprises, institutions, organizations (irrespective of ownership) [131]. In addition, the law provides for the possibility of submitting to the court applications for cancellation of registration and termination of activity of business entities and for filing lawsuits with the request for invalidation of

agreements, in the manner and procedure provided for by national legislation.

The powers of the management and its employees should include the following: 1) on the written order of the head of the relevant special unit to enter on the premises, warehouses and storage of enterprises, organizations and institutions (except foreign, diplomatic missions), regardless of their departmental and forms of ownership, to points of passage across the state border of Ukraine and customs, as well as to the production premises of citizens engaged in business activities; 2) by a decision and sanction of the respective prosecutor for the supervision of the implementation of the laws by special units for the fight against organized crime, and in urgent cases – with the subsequent notification of the prosecutor during the day in case of threat of destruction, concealment or loss of objects or documents that can be used in disclosure and investigation of criminal activity, for up to 10 days to seal the archives, offices, premises (except residential) or other repositories, to take them under protection, and to remove objects and documents in order in criminal procedure law [131]. Also, the Head Department for Combating Corruption and Organized Crime can take a number of measures aimed at ensuring the fight against organized crime (involving non-public employees, use of organized crime groups in the fight against organized crime, use of specialized technical tools in the fight against organized crime).

Therefore, the considered structural subdivision of the Security Service of Ukraine should be active in combating organized crime and corruption offenses, that is, unlawful acts, the consequences of which may adversely affect the course of certain economic processes involving the state. This unit realizes its competence not only in the structure of the Central Administration, but also in the system of regional bodies, fulfilling all the tasks set before it. At the same time, the unit is empowered with a wide range of powers in the field of combating organized crime, which, in certain circumstances, can damage the state economy.

In examining and analyzing the work of another investigated unit – the Head Department of Counterintelligence Protection of the State's Interests in the Economic Security of the SSU, it should be emphasized that ensuring the normal

functioning of this component of state security is one of the priority areas of activity of the entire service. Attention should be paid to the opinion of O. M. Rieznik, who, considering the specific nature of the administrative and legal status of the Security Service of Ukraine as a subject of protection of the financial system of the state, notes that "... the economic sphere needs special attention from law enforcement agencies, since the number and the variety of threats to the economic interests of the state is obvious" [134, p. 155]. Therefore, productive work, in terms of identifying threats to the economic security of the state, is an important area of activity of the Security Service of Ukraine, because under this approach there is a high probability of eliminating the threat at the initial stages of its development using less resources (human, financial, material, etc.).

Regarding the activities of the Head Department of Counterintelligence Protection of the State's Interests in the Economic Security of the Security Service of Ukraine, it is worth noting that its effective activity is of fundamental importance for the protection of national economic interests. The Office directs its efforts to identify and neutralize negative processes in the financial and credit and budgetary areas. This is theft of foreign loans and investments provided by international financial institutions under state guarantees, misuse of budget funds, various tax evasion schemes, numerous fraudulent equipment using the banking system – this is a list of major offenses in the financial and credit and budgetary areas. One of the characteristic criminal manifestations of theft of budget funds and appropriation of credits granted for the development of production. To obtain this money, criminal communications are used among bank employees, counterfeit guarantee documents, etc. [133, p. 32].

Such threats are identified, including through counterintelligence. Thus, in accordance with Art. 7 of the Law of Ukraine "On Counterintelligence" dated 26.12.2002 No. 374-IV [135], during the implementation of the following measures, the specified subject has the right to: 1) to carry out counter-intelligence search, operative-search measures with the use of operative and operative-technical forces and means, interrogate persons with their consent, use their voluntary assistance;

2) identify, record and document openly and implicitly intelligence, terrorist and other encroachments on the state security of Ukraine, keep their operative records, carry out visual surveillance in public places with the use of photo, film and video, optical and radio devices, other technical means; 3) conduct counter-intelligence operations and appropriate operational and operational-technical measures with the purpose of prevention, timely detection and termination of intelligence-subversive, terrorist and other illegal activities at the expense of the state security of Ukraine; 4) have public and non-public full-time and part-time employees, create for the purpose of conspiracy of the enterprise, institution and organization, use documents that encrypt the person or departmental identity of employees, premises and vehicles of bodies and units engaged in counter-intelligence activities; 5) to demand, collect and study, in the presence of the grounds stipulated by law, documents and information characterizing the activities of enterprises, institutions, organizations, as well as the way of life of individuals, sources and amounts of their income for the prevention and termination of intelligence, terrorist and other unlawful attacks on the state security of Ukraine; 6) solely for the purpose of prevention, timely detection and cessation of intelligence, terrorist and other attacks on the state security of Ukraine, to obtain information in the interests of counter-intelligence on the basis of the relevant counter-intelligence case; 7) in separate, legally prescribed cases, arrest and detain in specially designated places persons suspected of preparing or committing an offense referred to the jurisdiction of the said authority, as well as persons, who have penetrated the sites and places protected by the Security Services of Ukraine; 8) in urgent cases, when carrying out counter-intelligence measures, to use unobstructed means of communication belonging to enterprises, institutions and organizations, and means of communication belonging to citizens – at their consent, with subsequent reimbursement of expenses at their request; 9) to organize, coordinate and carry out scientific and scientific-technical researches, to create relevant scientific institutions and interagency coordination and advisory bodies in the interests of ensuring national security and performing the tasks of counterintelligence activities; 10) to store, carry, use weapons, special means, take

measures of physical influence in accordance with the laws of Ukraine and other acts of the legislation of Ukraine, carry weapons and special means in all modes of transport and take other measures permitted by the norms of the current legislation [135].

In the course of the conducted research, we have established and can state that the activity of the Head Department of Counterintelligence Protection of the State's Interests in the Field of Economic Security of the Security Service of Ukraine is aimed at ensuring the normal functioning of the economic component of national security and is one of the priority areas of the entire service. The Office directs its own efforts to expeditiously identify threats to critical infrastructure to prevent them as soon as possible. The main activity of the unit is to take counter-intelligence measures to effectively protect national economic interests.

Having analyzed the activities of the Security Service units of Ukraine and finding out the specifics of their work, it is possible to identify the main activities of this state body in the field of economic security of the state. These, in the opinion of the authors, include the following: the implementation of pre-trial investigation, the conduct of investigative measures and the adoption of permissible counterintelligence measures. Also included in this list is the drafting of administrative offenses. Separately we will focus our own attention on each of them.

Concerning the conduct of pre-trial investigation, among the crimes, the consequences of which may affect the normal course of economic processes with the participation of the state and which are the competent security authorities should be distinguished actions under Art. 201 (Smuggling) and Art. 201¹ (Moving across the customs border of Ukraine, outside the customs control or with the concealment of timber or lumber of valuable and rare species of trees, unprocessed timber and other timber prohibited for export outside the customs territory of Ukraine) [40]. Also in accordance with Part 10 of Art. 216 of the Code of Criminal Procedure of Ukraine dated April 13, 2012 No. 4651-VI [102] if during the pre-trial investigation other crimes committed by the person under the pre-trial investigation or by another person will be found, if they are connected with crimes committed by the person

subject to the pre-trial investigation and not under the authority of the pre-trial investigation body, the prosecutor who supervises the pre-trial investigation, in case these materials cannot be separated into a separate proceeding, by its decision determines the continuity of all these crimes [102]. Obviously, such crimes can be those that are the object of economic relations.

The Security Service of Ukraine may conduct search operations, as provided for in Art. 5 of the Law of Ukraine “On Operational Investigation Activities” dated 18.02.1992 No. 2135-XII [136]. The objective of such activity is to search and record actual data on the illegal actions of individuals and groups, the responsibility for which is provided by the Criminal Code of Ukraine [40]; intelligence and subversive activity of special services of foreign states and organizations for the purpose of termination of offenses and in the interests of criminal justice, as well as obtaining information in the interests of security of citizens, society and state [40]. Taking into account the results of the study, we can say that such activities can be aimed at protecting the national security of Ukraine, and in this case, to protect the economic interests of the state.

The analyzed state body is a specially authorized entity in the field of counterintelligence, which is defined by Art. 5 of the Law of Ukraine “On Counterintelligence” dated 26.12.2002 No. 374-IV [135]. The purpose of this activity is to prevent and timely identify external and internal threats to the security of Ukraine, to cease intelligence, terrorist and other unlawful attacks on special services of foreign states, as well as organizations, individual groups and persons for the national security of Ukraine, and their causes [135]. There is no doubt that such threats include those that could potentially adversely affect the normal components of the economic security of the state.

Also the Security Service of Ukraine in accordance with Part 4¹ of Art. 24. Law of Ukraine “On the Security Service of Ukraine” dated 25.03.1992 No. 2229-XII [17] and Part 1 of Art. 255 of the Code of Administrative Offenses dated 07.12.1984 No. 8073-X [137] is obliged to draw up reports on administrative offenses. In the context of the chosen topic of the study, it is advisable to classify

such offenses as acts that fall under the provisions of Art. 164 (Violation of the procedure for conducting business activities) (in the part relating to offenses in the field of business activity, the license for which is issued by the specified entity) [137]. According to the authors, the results of such an offense may adversely affect certain economic processes in the country.

Summarizing the above, we can draw a number of conclusions of the theoretical and legal nature. In the system of subjects that ensure the economic security of the state, a special place is given to the Security Service of Ukraine. After all, this state body with law enforcement functions is empowered to perform many tasks, including the protection of national economic interests. At the same time, for the specified subject there is an exceptional specificity of activity, which stipulates the existence of a special administrative and legal status of the service.

There are units within this entity that have competence to counter threats to the national economy. These include the Head Department for Combating Corruption and Organized Crime and the Head Department for Counterintelligence Protection of the State's Interests in Economic Security. The first should be active in combating organized crime and corruption, that is, unlawful acts, the consequences of which may adversely affect the course of certain economic processes involving the state. Regarding the activities of the Head Department of counterintelligence protection of the interests of the state in the field of economic security, its work is aimed at ensuring the normal functioning of the economic component of national security and is one of the priority areas of the entire service. The Head Department directs its own efforts to expeditiously identify threats to critical infrastructure to prevent them as soon as possible.

The main areas of activity of the service to ensure the economic security of the state include the following: the implementation of pre-trial investigation, conducting investigative measures and the adoption of permissible counterintelligence measures. It is also advisable to include in this list a line of work such as drawing up protocols on administrative offenses as a result of committing certain unlawful acts.

2.3. Specificity of activity of the National Anti-Corruption Bureau of Ukraine as a subject of ensuring the economic security of the state

The established tendency to increase the number of threats to the economic security of the state creates unfavorable conditions for the development of the economic potential of the country and, consequently, a further decrease in its level of competitiveness in various spheres of international relations. There is no doubt that one of such real threats is the corruption actions that result in the destructive influence on the course of certain economic processes in the country. The emergence of negative consequences for the economy from the commission of such illegal actions is emphasized by domestic and foreign scientists. First of all, they are K. Azilis, V. H. Andriichuk, Y. M. Bilousov, Z. Varnaliia, I. O. Hubarieva, V. O. Dorovskyi, N. M. Kraus, F. Koffman, Y. V. Makohon, N. Y. Mykhalitska, V. A. Predborskyi, S. V. Piasetska-Ustych, O. A. Raditsa, S. V. Piasetska-Ustych, I. V. Shevchuk and many others. This proves once again that corruption, to date, is one of the major threats to the economic security of the state.

An example is the opinion of E. M. Bilousov, who states that "... as a phenomenon of socio-economic corruption goes beyond the system of state-administrative relations, and as a legal phenomenon, it can generally cover any public sphere in which actors are officials of government, local government, or public or corporate entities. But in one way or another the impact of corruption on the economic sphere, and in particular on the economic security system, is decisive. Not only does it have negative consequences, it itself destroys any state institutions, as there is a "shadowing" of public functions of employees, which leads to the appearance of a virtually parallel to the official, semi-legal, quasi-autonomous system of governance, the basis of which is corruption relations" [138, p. 81]. Objectively, under such conditions, all efforts aimed at ensuring the acceptable functioning of the specified element of national security are undervalued, which, again, will lead to the need for additional budgetary expenditures.

The correlation between corruption and economic security is manifested by a

number of negative effects of economic development, which in the context of globalization have an extremely damaging effect on the economy of the country. Among them, the main ones are the expansion of the shadow economy, the violation of competitive mechanisms of the market, the emergence of inefficient private owners, inefficiency of redistribution and use of budget funds, deterioration of the investment climate, the increase in the price of social services and more [138, p. 81]. It is obvious that the given spectrum of corruption threats, if implemented, will impede the normal functioning of the national economy and, accordingly, hinder any of its development.

In the conditions of intensive infiltration of corruption practices into the sphere of economic relations, there is an urgent need to introduce a system of effective institutional mechanisms aimed at creating guarantees aimed at minimizing the realization of existing corruption risks. One of these particularly important fundamental safeguards is the effective anti-corruption policy of the state, which in particular provides for the existence of specialized anti-corruption institutions and a properly structured organizational and legal support for their activities. Among all these entities, law enforcement agencies have a special role to play in preventing, detecting, suspending, investigating, and exposing corrupt practices. Moreover, in this context, it is primarily a matter of counteracting corrupt acts committed by senior officials authorized to perform the functions of the state or local government and may pose a real threat to the security of the economic state. In view of the above statement, it is necessary to consider the question of the activity of the National Anti-Corruption Bureau of Ukraine as one of the subjects of ensuring such security. After all, the systematic proper functioning of the said institution will, on the one hand, become a factor that will reduce the level of corruption and, on the other hand, in the medium and long term, will alleviate the existing macroeconomic imbalances, creating the preconditions for the economic development of the country and the social well-being of its population.

It should be noted that various aspects of the activities of the National Anti-Corruption Bureau of Ukraine have been the subject of research by such scholars as

V. M. Halunko, I. V. Hloviuk, M. Y. Hribov, Y. V. Dmytriiev, I. P. Zinkovskiy, O. H. Kalman, A. O. Kladchenko, V. H. Kozlova, I. I. Korotych, Y. M. Komarova, O. V. Novikova, Y. Y. Pylyp, R. Ronis, S. S. Rohulskoho, O. V. Skomarova, L. D. Udalova, A. A. Cheshko, N. V. Shynkarenko, O. M. Yurchenko, O. N. Yarmysh and others. At the same time, the issue of the administrative and legal status of the analyzed law enforcement agency as a subject of economic security of the state has not been sufficiently covered in scientific sources.

Investigating the activities of this structure, it should be emphasized that its creation is primarily due to the actualization of state anti-corruption policy, as well as the need to fulfill Ukraine's international obligations. Generalization of foreign experience in the activities of specialized anti-corruption bodies indicates a number of benefits from having a separate independent structure. Such positives, in particular, include: the possibility of achieving a high degree of specialization and professionalism; deprivation of the possibility of undue influence on such an authority due to the high autonomy of its activity; high level of public confidence, etc. [139]. Undoubtedly, most of these benefits are prerequisites for the development of a country in the spirit of respect for the rule of law and the promotion of democratic values.

O. V. Novikov's view is right in this regard, which argues that the creation of a specialized anti-corruption body is appropriate and justified in countries where corruption is so widespread that the current law enforcement system cannot be adapted to implement the necessary anti-corruption [140]. The existence of such a subject is one of the conditions of the UN Convention against Corruption dated 31.10.2003 [141], ratified by Ukraine, which provides that States Parties are required to ensure: 1) the existence of a body or persons specialized in the fight against corruption through law enforcement; 2) giving such authority or persons the necessary autonomy to enable them to perform their functions effectively without undue influence; 3) sufficient qualification and resources for the staff of such body [141]. Moreover, in Art. 20 of the Criminal Convention for the Suppression of Corruption dated 27.01.1999 No. ETS173 [142] states that each party will take such

measures as may be necessary to ensure the specialization of anti-corruption personnel and bodies. In order for them to perform their functions effectively and without any undue pressure, they must have the necessary autonomy in accordance with the fundamental principles of the legal system of the party [142]. We can say that the presence of independent anti-corruption elements in the system of state bodies is one of the obligations of the country, the implementation of which will have a positive impact on the functioning not only of the economic but also of the state security as a whole. In this context, it is necessary to agree with the position of V. M. Halunko, who emphasizes that "... one of the ways of improving the effectiveness of combating corruption is the institutional reform of bodies conducting pre-trial investigation and prosecution of corruption cases. Therefore, the parliament approved the creation of a new autonomous body (outside the system of existing law enforcement agencies) whose main function would be to identify and investigate corruption offenses that pose a particular public danger" [143, p. 12]. Indeed, it is beyond doubt that in the current complex political and socio-economic conditions of existence and, undoubtedly, the effective functioning of this specialized anti-corruption institution is an urgent need for Ukraine.

Already directly analyzing the issues of activity of National Anti-Corruption Ukraine, it should be noted that the said entity is a state law enforcement agency, which should prevent, detect, suspend, investigate and disclose corruption offenses related to its subsidiarity, as well as prevent the commission of new ones [44]. As an autonomous body (outside the system of existing law enforcement institutions), NABU carries out its own activities in accordance with the principles of the rule of law, respect for human and citizen's rights and freedoms, legality, impartiality and justice, independence, control and accountability, openness to democratic civil control, and non-partisanship [44] counteracting the most dangerous manifestations of corruption and actively cooperating with both international institutions (Interpol, Europol, Central Anticorruption Bureau of Poland, the US Federal Bureau of Investigation, institutions of the Republic of Romania, etc.) and with public authorities, local governments, community associations.

It can be argued that the National Anti-Corruption Bureau of Ukraine is a state law enforcement agency with exclusive competence in the field of combating certain categories of corruption offenses and aimed at promoting an effective solution to one of the acute problems of today. As V. P. Pietkov rightly points out: "... the bureaucracy of all ranks no longer thinks about state interests, stuffing their pockets at someone else's expense. At the same time, many of these persons, including those who have committed the crime, avoid punishment, which causes indignation of the majority of citizens, distrust of the government apparatus" [144, p. 88].

The main task of NABU is to narrow down considerably the number of existing corruption offenses by talking about counteraction to purely criminal offenses committed by higher officials authorized to perform the functions of state or local government and threaten national security [44]. In our view, this is due to the need to minimize the manifestation of such a variety of socially dangerous activities among the higher echelons of power in parallel, creating pressure on officials representing middle and lower levels.

As for the competence of the said structure, as Y. M. Komarov rightly states in this regard, "the sphere of activity of any state authority is its competence, but the specific capabilities in the fulfillment of its functional duties within its framework imply powers. It is the powers that act beyond the purview of the institution and control the ability to cross the spheres of activity of several bodies, minimizing the impact on homogeneous public relations. In the normative legal acts of our country the sphere of activity of NABU is outlined with the application of blanket norm and refers to its continuity" [145, p. 68-69]. That is, an analysis of precisely this element of the administrative and legal status of the investigated law enforcement agency forms an understanding of what particular area of legal relations is likely to be significantly affected by this state structure.

While directly exploring NABU's competence, it is important to emphasize that the latter is being implemented by exercising the existing rights and responsibilities of a body and its officials. Thus, in accordance with Art. 16 of the Law of Ukraine "On the National Anti-Corruption Bureau of Ukraine" dated

14.10.2014 No. 1698-VII [44] the specified law enforcement authority has the right to: 1) to conduct operative-investigative measures with the purpose of prevention, detection, termination and disclosure of criminal offenses attributed by law to its jurisdiction, as well as in operative-investigative cases required by other law enforcement agencies; 2) carry out pre-trial investigation of criminal offenses referred to by law by its jurisdiction, as well as conduct pre-trial investigation of other criminal offenses in cases specified by law; 3) take measures for the search and seizure of funds and other property that may be subject to confiscation or special confiscation in criminal offenses attributable to the jurisdiction of the National Bureau; 4) to cooperate with other state bodies, local self-government bodies and other entities for the fulfillment of their duties; 5) carry out information and analytical work in order to identify and eliminate the causes and conditions conducive to the commission of criminal offenses attributed to the jurisdiction of the National Bureau; 6) ensure the personal safety of employees of the National Bureau and other persons defined by law, protection against unlawful encroachment on persons involved in criminal proceedings, in criminal offenses under investigation; 7) to cooperate with persons who report on corruption offenses on the conditions of confidentiality and voluntariness; 8) to report on its activities in the manner determined by the relevant legal acts and to inform the society about the results of its work; 9) to carry out international cooperation within the scope of its competence in accordance with the legislation of Ukraine and international treaties of Ukraine [44]. The fulfillment of each of these powers is intended to ensure a real counteraction to corruption offenses by facilitating the proper functioning of the economic component of national security.

It is important to note that along with all the duties of a law enforcement agency, it also has certain rights in the performance of its tasks. For example, the National Bureau and its employees are granted the following rights: 1) initiate search operations on the basis of a resolution approved by the head of the relevant subdivision of the National Bureau, and carry out, on the grounds and in accordance with the procedure established by law, public and non-public search operations;

2) by decision of the Director of the National Bureau, in agreement with the prosecutor, to request from other law enforcement agencies investigative and criminal proceedings concerning criminal offenses attributed by law to the jurisdiction of the National Bureau and other criminal offenses not related to it, but not related to it may be used to prevent, detect, terminate and disclose criminal offenses attributable to law by its law; 3) to request, at the decision of the Head of the structural unit of the National Bureau, and to receive, in the manner prescribed by law, in the form specified in the request and form, from other law enforcement and state bodies, local self-government bodies, information necessary for fulfilling the duties of the National Bureau, including information about property, income, expenditures, financial liabilities of the persons who declare them in accordance with the procedure established by law, information on the use of funds of the State Budget of Ukraine, disposal of the state or communal property; 4) to get acquainted with documents and other material media in state bodies, local self-government bodies, necessary for the prevention, detection, termination and investigation of criminal offenses attributed by law to the jurisdiction of the National Bureau, including those containing restricted information; 5) on the basis of the decision of the Director of the National Bureau or his deputy, in agreement with the prosecutor, to receive from banks, depository, financial and other institutions, enterprises and organizations, irrespective of the form of ownership, information on transactions, accounts, deposits, transactions of individuals and legal entities, which is necessary to fulfill the responsibilities of the National Bureau [44]. Obtaining from banks information containing bank secrecy is carried out in the manner and volume determined by the Law of Ukraine “On Banks and Banking Activity” dated 07.12.2000 No. 2121-III [101], taking into account the provisions of the applicable regulatory security, and receiving from the Central Depository of securities, National Bank of Ukraine and depository institutions of information contained in the depository accounting system of securities – in the order and volume established by the Law of Ukraine “On Depository System of Ukraine” dated 06.07.2012 No. 5178-VI [146] subject to the provisions of this Law. The subjects to whom the decision is

addressed are obliged to provide relevant information immediately, but within no more than three working days. If it is not possible to provide it within the specified period for justified reasons upon request of the respective entity, the National Bureau may extend the period of information submission for a period of no more than two calendar days; 6) on the basis of the relevant court decision for a period of up to 10 days, to seal the archives, offices, premises (with the exception of residential) or other repositories, to take them under protection, as well as to remove objects and documents in the manner stipulated by the Criminal Procedure Code of Ukraine; 7) involve on a voluntary basis, including on a contractual basis, qualified specialists and experts, including foreigners, from any institutions, organizations, control and financial bodies to ensure the fulfillment of the powers of the National Bureau; 8) to establish joint investigative teams, including operative and investigative staff, by a written decision of the Director of the National Bureau or his deputy agreed with the prosecutor; 9) to enter freely into state bodies, local self-government bodies and the customs control zone upon presentation of an official certificate, and under the written instruction of the Director of the National Bureau or his deputy – to pass freely to military units and institutions, points of passage across the state border of Ukraine; 10) to use with the subsequent compensation of the caused damages vehicles belonging to natural and legal persons (except vehicles of diplomatic, consular and other representations of foreign states and organizations, vehicles of special purpose), to drive to the scene, termination of criminal offense, prosecution detention of persons suspected of committing them, delivery to the health care facilities of persons in need of emergency medical care; 11) to send to the state bodies, local self-government bodies the proposals and recommendations obligatory for consideration of the elimination of the reasons and conditions conducive to committing criminal offenses attributable to the jurisdiction of the National Bureau, and to receive from these bodies within 30 days information on the consideration of such proposals and recommendations; 12) to cooperate with individuals, including on a contractual basis, respecting the conditions of voluntariness and confidentiality of these relations, financially and morally encourage persons who assist in the

prevention, detection, termination and investigation of criminal offenses; 13) in the presence of the grounds provided for by the law, to sue the court for invalidation of the agreements in accordance with the procedure established by the legislation of Ukraine; 14) to create information systems for the purpose of operational search and investigative activity and to keep operational records in the amount and order stipulated by the legislation; 15) to store, carry and use firearms and special means, as well as to apply measures of physical influence on the grounds and in accordance with the procedure stipulated by the Law of Ukraine “On National Police” dated 02.07.2015 No. 580-VIII [33]; 16) issue, in the case of danger to life and health to persons taken under the protection of weapons, in accordance with the law, special means of personal protection and notification of danger; 17) to carry out legal cooperation with the competent authorities of foreign countries, international organizations on the issues of operational and search activities, pre-trial investigation on the basis of laws and international treaties of Ukraine; 17) to receive in the form of a certificate from the bodies of the Prosecutor’s Office of Ukraine and the Ministry of Justice of Ukraine within three days the materials received (provided) in the framework of rendering international legal assistance related to financial and corruption criminal offenses; 18) to act as a representative of the interests of the state during the consideration in the foreign judicial bodies of cases on the search, arrest, confiscation and return to Ukraine of relevant property, protection of the rights and interests of the state in matters concerning the fulfillment of the duties of the National Bureau, as well as involve with this the purpose of legal advisers, including foreign ones; 19) raise the issue of creating special conditions (including the secrecy of stay, security measures, placement in a separate room) in detention facilities and pre-trial detention facilities for persons cooperating with the National Bureau [44]. As we can see, in the presence of a large number of obligations, the analyzed entity is granted a wide range of rights which, in the aggregate, should contribute to the effectiveness and, more importantly, the effectiveness of its work in combating corruption and, accordingly, to ensuring the economic security of Ukraine.

Particular attention is given to the specific nature of the activity of the entity

in question to clarify its subsidiarity. According to I. V. Hloviuk, and I. P. Zinkovskyi, “NABU’s jurisdiction has generic, personal and imperative characteristics; there are special rules for resolving disputes over jurisdiction; the subject matter of the NABU operational units has similar characteristics [147, p. 33]. Thus, in accordance with the rules of criminal procedural law, detectives of the National Anti-Corruption Bureau of Ukraine conduct pre-trial investigation of criminal offenses provided for in Articles 191, 206-2, 209, 210, 211, 354 (concerning employees of public law entities), 364, 366-1, 368, 368-2, 369, 369-2, 410 of the Criminal code of Ukraine dated 05.04.2001 № 2341-III [40], subject to the conditions specified in part 5 of Art. 216 of the CPC of Ukraine dated 13.04.2012 No. 4651-VI [102], namely:

1) the crime is committed:

– The President of Ukraine whose term of office has been terminated, the people’s deputy of Ukraine, the Prime Minister of Ukraine, a member of the Cabinet of Ministers of Ukraine, the first deputy and deputy minister, a member of the National Council of Ukraine for Television and Radio Broadcasting, the National Financial Services Commission, the National Securities and Stock Market Commission, the Antimonopoly the Committee of Ukraine, Chairman of the State Committee for Television and Radio Broadcasting of Ukraine, Chairman of the State Property Fund of Ukraine, his first deputy and deputy member of the Central Election Commission of Ukraine, NBU chairman, first deputy and deputy, member of the Board of the National Bank of Ukraine, Secretary of the National Security and Defense Council of Ukraine, first deputy and deputy, Permanent Representative of the President of Ukraine to the Autonomous Republic of Crimea, his First Deputy and Deputy, Advisor or Assistant to the President of Ukraine, Chairman of the Verkhovna Rada of Ukraine, Prime Minister of Ukraine;

– a civil servant whose position belongs to category “A”;

– a deputy of the Verkhovna Rada of the Autonomous Republic of Crimea, a deputy of a regional council, a city council of the cities of Kyiv and Sevastopol, a local government official whose position is assigned to categories 1 and 2;

– Judge of the Constitutional Court of Ukraine, Judge of the Court of General Jurisdiction, People’s Judge or Jury (in the performance of these functions), Chairman, members, disciplinary inspectors of the High Qualifications Commission of Judges of Ukraine, Chairman, Deputy Chairman, Secretary of the High Council of Justice Section justice;

– Prosecutors of the Prosecutor’s Office, in cases provided by the Law of Ukraine “On Prosecutor’s Office” dated 14.10.2014 [41];

– a person of the highest commanding staff of the State Criminal Enforcement Service, bodies and divisions of civil defense, a senior member of the National Police, an official of the customs service, who has been conferred a special rank of a state advisor of tax and customs affairs of the third rank and above, title of State Advisor for Tax and Customs Affairs of III rank and above;

– a serviceman of the highest officers of the Armed Forces of Ukraine, the Security Service of Ukraine, the State Border Guard Service of Ukraine, the State Special Transport Service, the National Guard of Ukraine and other military formations established in accordance with the laws of Ukraine;

– the head of a large business entity whose share capital of the state or communal property exceeds 50 percent;

2) the amount of the object of the crime or the damage caused to it is five hundred times more than the minimum wage prescribed by law at the time of the crime (if the crime is committed by an official of a state body, a law enforcement agency, a military unit, a local government body, an entity whose share capital exceeds 50 percent in the authorized capital);

3) the offense provided for in Article 369, part one of Article 369-2 of the Criminal Code of Ukraine dated 05.04.2001 № 2341-III [40], was committed in respect of an official determined by the relevant provisions of criminal law [102].

Undoubtedly, the results of all corruption offenses committed by NABU adversely affect the economic processes in the country. At the same time, the effects of certain criminal acts have a more destructive effect on the national economy. In this aspect, such actions qualified by criminal law should be distinguished as crimes,

namely: Art. 206-2 “Unlawful seizure of property of an enterprise, institution, organization”, Art. 209 “Legalization (laundering) of proceeds of crime”, Art. 210 “Inappropriate use of budgetary funds, execution of budget expenditures or granting of credits from the budget without established budgetary allocations or with their excess” and Art. 211 “Issuing regulations that reduce budget revenues or increase budget expenditures against the law” [40]. The commission of offenses under the listed crimes requires special, from the point of view of scientific research, attention from the analyzed law enforcement agency, in the context of ensuring the economic security of the state.

NABU detectives also have the right, in agreement with the relevant authorized persons, to investigate crimes that are under the responsibility of other authorities, with the aim of preventing, detecting, suspending and solving crimes [102]. We believe that this approach should contribute to the overall reduction of crime rates in the country and will increase the range of capabilities of the subjects of the fight against corruption, creating additional conditions for the most effective use of the information obtained, preventing criminal offenses. It can be assumed that this will also contribute to the improvement of practical skills of the staff of the department, and in the future, should have a positive impact on the results of law enforcement activities in general.

Therefore, one of the obstacles to the proper functioning of the economic component of national security is corruption offenses, which result in a destructive impact on the course of certain economic processes in the country. In today’s difficult conditions, there is an urgent need for the existence and effective activity of specialized anti-corruption institutions, one of which is the National Anti-Corruption Bureau of Ukraine.

It is this entity that is endowed with a wide range of powers in the sphere of counteracting these corrupt acts and the possible consequences of committing them which pose a real threat to the economic security of the state. Therefore, the satisfactory work of this law enforcement agency, in the short term, should contribute to reducing the level of corruption-related crime, which in turn will

alleviate the existing destructive pressure on all spheres and units of the national economy.

2.4. The role of the bodies of revenue and fees in ensuring the economic security of the state

Among the subjects of law enforcement, who, according to their own tasks, are to ensure the economic security of the state, an important role is given to the bodies of revenue and fees. Compared to all other research bodies, the work of these structures is linked to the implementation of public policy in many areas to ensure the proper circulation of public financial resources. According to S. O. Koretska, these finances are formed at the expense of state, local (municipal) and other public funds [148, p. 26]. A similar opinion is expressed by French scientist Paul Marie Caudemet, including the following components in the analyzed category: 1) centralized finances (finances of the state), which are concentrated in the budget of the country and are formed by proceeds from taxes, state loans and other types of income, and are spent in a centralized manner, including grants to local bodies, autonomous state organizations; 2) local finances, which are managed by local governments – departments, communes, municipalities; 3) social insurance and social assistance [149, p. 10-11]. As we can see, it is not only about the finances that are at the disposal of the state, but also about those that can be used by local governments. This, in turn, underscores their importance and the need to provide legal protection for relations in this area. What will have a positive impact, both on the continuous development of the state itself, and for the promotion of material well-being of the whole society.

In view of the above, it should be emphasized that all legal assistance to the acceptable, in terms of legality and rationality, the smooth movement of these resources is one of the key conditions for the sustainable development of the Ukrainian economy. After all, as Y. B. Drop rightly points out, “in the conditions of reforming the economy of Ukraine, attracting sufficient financial resources is a

decisive factor in the completeness of ensuring the pace of development of investment and innovation sphere, the growth of the country's financial potential as a whole and the needs of social infrastructure facilities, the effectiveness of state regulation of economic entities, the level of material and spiritual well-being of the population" [150, p. 2]. Therefore, there is no doubt that the importance of efficient operation of revenue and fees for ensuring the proper circulation of public finances is indisputable. First of all, this is explained by the fact that the overwhelming majority of such resources are concentrated in the national budgetary system and it is from their proper circulation that the budgetary security of the state depends. At the same time, fiscal security itself is a component of financial security, which, in turn, is a leading element of the economic security of the state. Accordingly, ensuring budgetary security will have a positive impact on the proper functioning of Ukraine's economic security, which necessitates a real need to analyze the activities of the revenue and levies.

At the same time, in the aspect of the chosen topic of the research, it is considered appropriate to investigate the specifics of the work of tax police units. The importance of the tax police as a state institute is determined by the socio-political significance of its law enforcement functions in the tax field. The main feature that determines the place and role of tax police in the system of executive power is the use of state-mandated legal coercion. Its importance increases with the complication of economic and criminogenic situation [151]. These entities, having the status of law enforcement, are empowered to counter threats to the economic security of the state.

The question of the activities of tax police units has been repeatedly investigated by many domestic scientists. These include such as A. Y. Babenko, O. O. Bandurka, V. T. Bilous, O. S. Vatamaniuk, N. M. Herasymenko, S. K. Hrechaniuk, V. O. Kazmiruk, S. I. Korsun, O. P. Dzisiak, V. O. Kazmiruk, O. O. Kosytsia, V. O. Kuznietsov, A. M. Kulish, T. E. Kushnarova, M. P. Kucheriavenko, T. A. Krushelnytska, M. M. Makarenko, S. O. Maklakov, O. V. Miroshnychenko, S. S. Moroz, D. H. Muliavka, O. V. Onyshko, T. O. Pikuli,

O. V. Plotko, O. V. Ponomarov, O. M. Rieznik, S. Rudenko, T. V. Saraskina, M. V. Tesliar, O. D. Shevchuk, S. V. Shestakov, O. S. Yunin T. P. Yatsyk and others. At the same time, in our opinion, the question of the investigation of the activity of tax police units as subjects of economic security of the state is relevant and needs attention. After all, as T.V. Saraskina notes, "... a special role in carrying out these and other measures aimed at legalization of the shadow sector of the hidden economy, overcoming other manifestations of criminalization of economic activity, combating violations of legislation in the sphere of taxation, was given to the tax police" [152, with. 25-26]. It is this body that plays a leading role in identifying and counteracting these threats.

Analyzing the organizational structure of tax police units as subjects of economic security of the state, it should be noted that the specified body has recently undergone certain organizational changes. It should be emphasized that the structure of these entities was formed in accordance with the existing needs of the state in the sphere of taxation, counteracting offenses in this direction, etc. At the same time, their functional structure, with the development of statehood, the dynamic change of the orientations in the issue of financial security, as well as the emergence of new goals of the law enforcement system has repeatedly changed.

Recent events have also resulted in the election of a pro-European vector of further development by the Ukrainian people. Within the framework of the implementation of measures aimed at promoting the integration of Ukraine into the European space, a number of international agreements and treaties were concluded with various organizations for the formation of common principles of legal regulation of relations in many spheres of life. These changes have also affected revenue and fees. In particular, in order to fulfill Ukraine's obligations to the International Monetary Fund as defined by the Memorandum of Economic and Financial Policy dated 23.12.2018 No. 23751/0 / 2-18 [36], the present central and regional divisions of the State Fiscal Service were divided into two separate entities: Tax and Customs Services.

Thus, in accordance with paragraph 1 of the Regulation on the State Tax

Service of Ukraine, approved by the Cabinet of Ministers of Ukraine dated 06.03.2019 № 227 [37] the State Tax Service of Ukraine (STS) is the central executive body, whose activity is directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of finance and which implements the state tax policy, the state policy on administration of the single contribution to the compulsory state social insurance, the state policy in the sphere of combating offenses in the application of tax on legislation, as well as legislation on the payment of a single payment and legislation on other issues, the control of which is vested in the STS [37]. The practical implementation of these measures is accomplished through the following tasks: 1) implementation of state tax policy, state policy in the sphere of combating offenses during the application of tax legislation, implementation within the powers stipulated by law, control over the receipt of budgets and state trust funds of taxes, fees, payments, state policy in the field of production control and the circulation of alcohol, alcoholic beverages, tobacco, fuel, public policy on administration of a single fee, as well as combating offenses in the application of the legislation on the payment of a single payment, public policy in the field of control over the timely execution of payments in foreign currency within the statutory period, compliance with the procedure of cash payments for goods (services), conducting settlement operations, as well as availability of licenses for conducting economic activities subject to licensing in accordance with the law; 2) submitting to the Minister of Finance proposals for ensuring the formation of: a) the state tax policy; b) state policy in the field of combating offenses in the application of tax and other legislation, the control of which is the responsibility of the STS, control over the receipt of budgets and state trust funds of taxes, fees, payments; c) state policy in the sphere of control over production and circulation of alcohol, alcoholic beverages, tobacco, fuel; d) public policy on administration of the single contribution, as well as in the field of combating offenses when applying the legislation on the payment of the single contribution; e) the state policy in the sphere of control over timely execution of payments in foreign currency within the terms established by law, observance of the procedure of cash payments for goods

(services), carrying out of settlement operations, as well as the presence of licenses for conducting economic activities subject to licensing in accordance with law [37]. As we can see, a number of tasks of the State Fiscal Service aimed at ensuring tax security, which, in turn, are an economic component, have been transferred to the said entity.

Regarding the State Customs Service of Ukraine (State Customs Service), it is the central executive body, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance. The State Customs Service implements the state customs policy, the state policy in the sphere of combating offenses during the application of the legislation on the state customs affairs [37]. The main tasks of this body are: 1) ensuring the implementation of the state customs policy, in particular, ensuring the customs security and protection of the customs interests of Ukraine and creating favorable conditions for the development of foreign economic activity, maintaining the proper balance between customs control and facilitation of legal trade; 2) ensuring the implementation of state policy in the field of combating offenses during the application of the legislation on state customs, prevention and counteraction to smuggling, combating violations of customs rules; 3) submitting proposals to ensure the formation of the state customs policy for consideration by the Minister of Finance [37]. Thus, the work of this service is focused on the implementation of national customs policy, in particular, and counteracting offenses during the application of the legislation on state customs, which is of great importance for the national economy.

These changes also affected tax police units. In particular, these entities carried out their own activities within the structure of the State Fiscal Service of Ukraine, carrying out operative-search, criminal-procedural and security functions. However, in order to fulfill Ukraine's obligations to the International Monetary Fund as defined in the Memorandum of Economic and Financial Policy dated 23.12.2018 No. 23751/0 / 2-18 [36], as mentioned above, the central and regional subdivisions of the State Fiscal Service were divided into two separate legal entities: Tax and Customs Services. Due to this, the reform of the tax police units in accordance with

the Regulation on the State Tax Service of Ukraine, approved by the Cabinet of Ministers of Ukraine Decree No. 227 dated 06.03.2019 [37], should operate within the State Tax Service of Ukraine and, accordingly, its territorial units. Regarding the activity of tax police units, according to Part 1 of Art. 348 of the Tax Code of Ukraine dated 27.12.2010 No. 2755-VI [38] the entity consists of special units for combating tax offenses acting within the respective control bodies, and controls the compliance with tax legislation, performs investigative, criminal-procedural and security functions [38]. That is, tax police units are the structural elements of the respective controlling bodies and facilitate the implementation of state tax policy by counteracting abuse by offenders.

As A. P. Dzisiak rightly points out, “on the ground that the tax police can exist and exercise their powers only as part of the tax authorities as their integral and organic component, it does not have property separated from the tax authorities, bank accounts, the right to independently enter into legal relations with government agencies, units and organizations, to acquire and exercise property rights on their own behalf, to be responsible for their obligations, or to be a plaintiff and defendant in the courts. In case the tax police officers violate the rights and legitimate interests of the citizen, the duty to take measures to restore these rights, to compensate the material damage caused, at the request of the citizen publicly apologizes is entrusted to the appropriate tax authority. From the above it follows that the legal personality of the tax police in the field of civil relations is rather limited or one can raise the question of its absence” [153]. In our opinion, this thought is correct, since the said entity is within the structure of another state body, which will of course limit the legal personality of the tax police.

Having a peculiar organizational structure, as well as a special purpose in the law enforcement system for tax police units, there are certain features that identify it among other law enforcement entities. In this respect, we should agree with the position of A. M. Kulisha, D. H. Muliavky and O. M. Rieznika, who emphasize, “... that the tax police are characterized by: having their own organizational structure and system; the presence of special competence and powers in the tax sphere, which

allow to apply measures of state coercion; using special law enforcement methods of work (combination of principles of administrative activity, inquiry, security and operative-search activity)” [154, p. 30]. Thus, the subject is given exclusive competence, in particular in countering tax offenses, which should be regarded as one of many threats to the economy of the country. In addition, the competence of tax police units, according to O. V. Ponomarov, “structurally, the competence of the tax police of Ukraine consists of basic and additional elements. The core elements define the content of the competence, and the additional elements reflect its distinctive features. The main element is the tax police of Ukraine – a set of rights and responsibilities that characterize the means, forms, methods and techniques of activity of bodies and departments of the tax police of Ukraine. Among the additional elements of the competence of the tax police of Ukraine are: 1) subjects of management – the sphere or spheres of relations in which the units of tax police of Ukraine enter; 2) boundaries of action – spatial-territorial boundaries, other frameworks within which the activity of units of tax police of Ukraine is carried out” [155, p. 99-100]. In particular, among the types of competence, in the opinion of the same scientist, it is necessary to distinguish: 1) functional competence, the subject of which are the powers of tax police units to perform the functions assigned to them, both general (internal-organizational) and special (external); 2) territorial competence that determines the boundaries of action – spatial-territorial boundaries or other frameworks within which the activities of tax police units are carried out; 3) subject matter competence, which defines and delimits the scope of powers of tax police units; 4) normative-making competence, which defines and delineates the range of powers of units, officials and officers of the tax police in the preparation and issuance of relevant regulatory acts [155, p. 100]. We consider it advisable to adhere to this approach when determining the types of competence of the investigated body.

In accordance with its purpose, the legislature has assigned this body special tasks. Such tasks set the purpose of the activity of the analyzed law enforcement agency, indicate the ways and determine the means for achieving it. Regarding the

tasks of tax police units, in accordance with the current legislation, we are talking about the following: 1) prevention of criminal and other offenses in the sphere of taxation and budgetary sphere, their opening, investigation and proceeding in cases of administrative offenses; 2) search of persons hiding from the investigation and the court for criminal and other offenses in the sphere of taxation and budgetary sphere; 3) prevention and counteraction of corruption in the controlling bodies and revealing of its facts; 4) ensuring the safety of the employees of the supervisory authorities, protecting them from unlawful encroachments related to the performance of official duties [38]. Effective and systematic implementation of these tasks should contribute to effective work on counteracting the existing economic threats.

Achieving specific goals set by a particular task of the subject is possible only in the exercise of their own authority. Art. 350 of the Tax Code of Ukraine dated 02.12.2010 № 2755-VI [38] it is established that the following include: 1) acceptance and registration of statements, notices and other information on criminal and other offenses, which are attributed by the law to the competence of the tax police, to carry out in due course their verification and to take decisions on them provided by law; 2) carrying out, in accordance with the law, operational search activities, as well as pre-trial investigation within the limits of the competence provided by the law, taking measures to compensate the losses caused to the state; 3) search of persons hiding from investigation and court for criminal and other offenses in the sphere of taxation and budgetary sphere; 4) taking measures to detect and investigate crimes related to laundering, legalization, theft of funds and other illegal financial transactions; 5) identification of the reasons and conditions that contributed to the commission of crimes and other offenses in the sphere of taxation and budgetary sphere, taking measures to eliminate them; 6) in case of finding evidence of organized crime, or actions that create the conditions for such activity, forwarding materials on these issues to the appropriate special bodies for combating organized crime; 7) handing over to the relevant law enforcement authorities materials on the facts of offenses for which the law provides for criminal liability, if their investigation is not within the competence of the tax police; 8) ensuring the

safety of the activities of the supervisory authorities and their employees, as well as the protection of employees against unlawful encroachments related to the performance of their duties; 9) implementation of measures to prevent and counteract corruption in the supervisory bodies and to detect the facts of corruption, as well as eliminate the consequences of corruption offenses; 10) drawing up of reports and consideration of cases of administrative offenses in the cases stipulated by law; 11) collecting, analyzing, generalizing information on tax and budget violations, forecasting trends in the development of negative criminal processes related to taxation; 12) identification of criminal and other offenses in the sphere of taxation, customs and budgetary spheres, establishing the location of taxpayers, conducting a survey of their founders, officials [38]. Also, irrespective of their position, location and time in the case of addressing citizens or officials with a statement or a report about a threat to personal or public safety, or in the immediate detection of such a threat, persons of the police or police militia should take measures to prevent and prevent it. suspending, rescuing people, assisting those in need, identifying and detaining offenders, guarding the scene and reporting to the nearest person the internal affairs [38]. It should be emphasized that officials of tax police units may be empowered with other powers envisaged by the relevant normative legal acts (Criminal Procedure Code of Ukraine [102], the Law of Ukraine “On Operational Investigation Activity” [122], etc.). The exercise of these powers should facilitate the successful completion of the tasks assigned to the body.

To counteract the crime, tax police officers are given a range of rights and responsibilities. With regard to rights, it should be noted that the current legislation does not contain a legal act in which these rules would be grouped together. Instead, these rights are defined by several legal acts. In the study, take as their basis the list proposed by V. O. Kazmiruk, which distinguish the following types: 1) during the inspections, require the taxpayer (authorized representative of the taxpayer) to produce and receive free of charge certified by the signature of the taxpayer or his official and stamped (if any) copies of documents proving the violation of the requirements of tax legislation or other legislation the control of compliance with

which is vested in the bodies of the state tax service; to check during the checks at taxpayers – natural persons, as well as at officials and other employees of taxpayers – legal persons the identity documents; 2) carry out audits of taxpayers (except the National Bank of Ukraine) in the manner established by the Tax Code of Ukraine [38]; 3) to obtain free of charge the necessary information for maintaining the Unified Register of tax invoices, formation of the information fund of the State Register of Individuals – taxpayers from taxpayers, as well as the National Bank of Ukraine and its institutions – on the amount of income paid to individuals and withheld from them taxes and fees (obligatory payments), from the bodies authorized to carry out state registration of entities, and to issue licenses for conducting economic activities subject to licensing in accordance with the law, – on state registration and issuance of licenses to business entities, from bodies carrying out registration of natural persons – about citizens who have come to stay in or left the respective settlement, from state registration bodies of civil status – about individuals who died; 4) require citizens and officials who violate public order, termination of offenses and actions that impede the exercise of police authority, to issue on the spot verbal warnings to persons who have committed minor administrative violations, and in case of failure to comply with the requirements specified in the legislation; 5) to check with citizens on suspicion of committing offenses documents certifying their identity, as well as other documents necessary to clarify the issue of compliance with the rules, the control of which is vested in the tax police; 6) summon citizens and officials in connection with the materials in their possession; 7) identify and keep records of persons subject to preventive influence on the basis and in accordance with the procedure established by the law, issue to them a formal warning about the inadmissibility of unlawful behavior; 8) detain and hold in specially designated premises: a) persons suspected of committing a crime, accused, absconding from an investigation or a court, convicted persons evading the execution of a criminal punishment – for the terms and in the manner prescribed by law; b) persons who have committed administrative offenses for the purpose of drawing up a record or hearing the case on the merits, if these issues cannot be

resolved on the spot, for a period of up to three hours; 9) to inspect persons suspected of committing a crime or offense, their belongings, vehicles and to remove documents and objects which may be material evidence or used to the detriment of their health; 10) in the cases provided for by the law, draw up reports on administrative offenses, conduct a personal inspection, inspection of things, seizure of things and documents, apply other measures provided by law for ensuring proceedings in cases of administrative offenses; 11) in cases stipulated by the Code of Ukraine on Administrative Offenses [137], impose administrative penalties or submit materials on administrative offenses for consideration by other state bodies; 12) on the instruction of the investigative body of pre-trial investigation, the prosecutor conduct or participate in the conduct of procedural actions in criminal proceedings and execute the decisions of the investigating judge, the court on the occasion of the participants of criminal proceedings in the manner provided by the Criminal Procedure Code of Ukraine [102]; 13) apply electronic controls to a person in the manner prescribed by the Criminal Procedure Code of Ukraine [102]; 14) to carry out, on the grounds and in accordance with the procedure established by law, public and unofficial operative-search measures; 15) to take photographs, sound recordings, film and video recordings, fingerprints of persons who are arrested on suspicion of a crime, taken into custody, are suspected or accused of a criminal offense, as well as persons subject to administrative arrest; 16) carry out audio, video, photo fixation as an auxiliary means of preventing unlawful acts and disclosure of offenses; 17) to carry out inspection of belongings, luggage and inspection of passengers of civil aircraft, sea and river vessels, means of railway and road transport in accordance with the current legislation; 18) enter freely at any time of the day: a) to inspect the territory and premises of enterprises, institutions and organizations, including customs, with a view to the termination of crimes, the prosecution of persons suspected of committing a crime, in the case of natural disasters and other extraordinary circumstances; b) to land, dwellings and other premises of citizens in case of prosecution of a criminal or termination of a crime that threatens the lives of residents, as well as in case of natural disaster and other

emergency circumstances; 19) stay on land, in dwellings and other premises of citizens with their consent, as well as on the territory and in the premises of enterprises, institutions and organizations with the notification of this administration for the purpose of ensuring citizens' safety, public safety, crime prevention, arrest and detention of persons who committed it; 20) to receive without interruption and free of charge from enterprises, institutions and organizations regardless of forms of ownership and associations of citizens upon written request of information (including those that constitute commercial and banking secrecy), necessary in cases of criminal offenses under investigation the police. Obtaining from banks information containing bank secrecy is carried out in the manner and volume established by the Law on Banks and Banking Activity [101]; 21) make the relevant state bodies, public associations or officials, enterprises, institutions, organizations obliged to consider the submission of the need to eliminate the causes and conditions conducive to the commission of offenses; 22) to remove from the citizens and officials the objects and things, forbidden or restricted in circulation, as well as documents with the signs of forgery, to destroy these objects, things and documents or to transfer them as intended in the prescribed manner; 23) to demand from the heads of enterprises, establishments of organizations explanations on the facts of violation of the legislation, the verification of which is attributed to the competence of the police, as well as in the procedure established by the Cabinet of Ministers of Ukraine, to carry out checks on the facts of violation of the legislation, the control of compliance with which is attributed to the competence of the police carrying out inventories and audits of the relevant spheres of financial and economic activity; 24) use free of charge all kinds of public transport of city, suburban and local transport (except taxi), as well as by-pass transport; 25) to use, in an emergency, unobstructed and free of charge means of communication belonging to enterprises, institutions and organizations, and means of communication belonging to citizens, with their consent; 26) use free of charge the mass media for the purpose of establishing the circumstances of committing crimes and persons who have committed them, witnesses, victims, search of fugitives, missing persons, and for

other purposes related to the need for assistance to citizens, enterprises, institutions and organizations in connection with the execution of the police assigned to it; 27) store, carry and use special tools and weapons; 28) apply measures of physical influence, special means and firearms [156, p. 423-424]. The scientist also defines the following duties of the analyzed body: 1) to receive and register statements, notices and other information on criminal and other offenses, which are within the competence of the tax police by law, carry out in due course their verification and make decisions as provided for by law; 2) carry out, in accordance with the law, operational search activities, as well as pre-trial investigation within the limits provided by the law, take measures to compensate the losses caused to the state; 3) to search the persons who are hiding from the investigation and the court for criminal and other offenses in the sphere of taxation and budgetary sphere; 4) take measures to detect and investigate crimes related to laundering, legalization, theft of funds and other illegal financial transactions; 5) identify the causes and conditions that contributed to the commission of crimes and other offenses in the sphere of taxation and budgetary sphere, to take measures to eliminate them; 6) in case of finding facts, evidence of organized crime, or actions that create conditions for such activity, to send materials on these issues to the appropriate special bodies for combating organized crime; 7) to submit to the relevant law enforcement authorities materials on the facts of offenses for which the law provides for criminal liability, if their investigation is not within the competence of the tax police; 8) to ensure the safety of the activities of the state tax authorities and their employees, as well as to protect employees from unlawful encroachments related to the performance of their duties; 9) to take measures to prevent and counteract corruption in the bodies of the state tax service and to detect the facts of corruption, as well as eliminate the consequences of corruption offenses; 10) draw up reports and consider cases of administrative offenses in cases provided for by law; 11) collect, analyze, summarize information on tax and budget violations, and forecast trends in the development of negative criminal processes related to taxation [156, p. 425- 426].

Among the existing tasks, in the context of ensuring the economic security of

the state, a special role is given to such activities as the prevention of criminal and other offenses in the sphere of taxation and budgetary sphere, their disclosure, investigation. Also, in this aspect, to allocate a legally permissible opportunity to hear individual cases of administrative offenses.

Concerning the prevention of criminal offenses in the sphere of taxation and budgetary sphere, their disclosure, investigation, in accordance with Part 3 of Art. 216 of the CPC of Ukraine investigators of bodies, which control the observance of tax legislation, carry out pre-trial investigation of crimes, according to Art. 204, 205, 205¹, 212, 212¹, 216, 218¹, 219 of the Criminal Code of Ukraine dated 05.04.2001 № 2341-III [40]. Also, the rules of the Criminal Procedure Code stipulate that in the case during the investigation of these crimes will be established crimes provided for by Art. 192, 199, 200, 222, 222¹, 358, 366, committed by the person subject to the pre-trial investigation, or by another person, if they are related to the crimes committed by the person subject to the pre-trial investigation, they shall be investigated by the investigating authorities, exercise control over tax compliance [102]. Thus, it is an investigation of criminal acts, the consequences of which can destructively affect the proper functioning of the financial component of the economic security of the state.

In this aspect, the activities of the financial investigation departments, which should directly carry out pre-trial investigation of these crimes, should be distinguished. In accordance with tax law, these units operate at the national, regional and local levels. For example, the tasks of the Chief Investigative Directorate of Financial Investigations are as follows: 1) fast, complete and impartial investigation of criminal offenses, ensuring observance of the rights, freedoms and legitimate interests of participants in criminal proceedings; 2) the procedural and methodological guidance of the investigative apparatus in order to ensure the proper organization of pre-trial investigation in proceedings that fall within the competence of investigative financial investigations of the State Fiscal Service of Ukraine, effective investigation of criminal offenses stipulated by the law of Ukraine on criminal liability; 3) direct investigation of the most important and complex criminal

offenses; 4) control over the strict observance of lawfulness in the activity of the investigative apparatus, ensuring procedural independence of investigators; 5) organization of interaction of the investigative apparatus with other divisions of the State Fiscal Service within the competence – the court, prosecutor’s office, law enforcement bodies of Ukraine and other states on the basis of relevant agreements; 6) study, synthesis and organization of implementation of advanced forms and methods of crime detection and investigation of criminal offenses into the activity of the investigative apparatus [157]. Investigating the activities of this structural unit, it can be argued that its work is focused on the implementation of actions to investigate crimes in tax and budgetary areas, the proper functioning of which is one of the prerequisites for the development of many branches of the national economy.

Also, in order to ensure effective counteraction to the offense, these entities may conduct investigative measures, as provided for in Art. 5 of the Law of Ukraine “On Operational Investigation Activities” dated 18.02.1992 No. 2135-XII [122]. We agree with the statement of O. V. Onyshko, who assures that “the existing level of crime in the sphere of taxation and the importance of combating it objectively require the solving of problems in detecting, preventing, exposing and investigating crimes in the sphere of taxation on the basis of operative-investigative measures. It is the tax police units that are responsible for performing such important functions as documenting and investigating tax crimes under current law, which emphasizes the special role of tax police in this area” [158, p. 23]. The adoption of such measures is aimed at establishing the facts of committing illegal acts, which should contribute to prompt and effective counteraction to possible threats to the financial component of the economic security of the state.

Another important area of work of tax police units is the consideration of cases of administrative offenses. Thus, the competent units of the analyzed entity may carry out administrative and jurisdictional activities. We agree with the opinion of A. Y. Chuikov, who emphasizes that “the tax police and other relevant state authorities in the process of administrative and jurisdictional activity should ensure protection of public relations, which are formed in the sphere of taxation, to

constantly combat the most numerous variety of offenses, what are the administrative offenses. Thus, the object and content of the administrative and jurisdictional activity of the tax police is mainly to prevent administrative offenses in the field of taxation. as well as investigations and proceedings in respect of these violations” [159, p. 157-158]. It is necessary to take into account the position of L. V. Servatiuk, who states that such activity of the mentioned body “... is considered as an effective state-power influence on the subjects of legal responsibility. However, it is not the only form of jurisdiction of this law enforcement agency at all. Coercive, state-governmental influence is exercised through the use of jurisdictional forms such as criminal law, civil law, and disciplinary, which are usually carried out by judicial authorities. Therefore, administrative and judicial jurisdictions are independent types of jurisdictional activity that have distinct legal features” [160]. This jurisdiction is one of the forms of activity of tax police units and, in the context of economic security, contributes to expanding the range of capabilities of the investigated body to counter threats to the economy of the country.

Concerning specific administrative offenses, according to Art. 234⁴ of the Code of Administrative Offenses dated 07.12.1984 No. 8073-X [137] the bodies of income and fees consider cases of administrative offenses related to violation of the procedure for accepting cash for its further transfer (Art.163¹³), violation of the procedure for cash payments and payments using electronic means of payment for goods (services) (Art. 163¹⁵), evasion of filing a declaration of income (Art. 164¹), violation of legislation on the collection and accounting of the single contribution to compulsory state social insurance (Article 165¹), violation of the procedure of termination of legal entity (p. 3 – 6, Art. 166⁶), obstruction of authorized persons of bodies of revenue and fees in carrying out inspections (Art. 188²³) [137]. The consequences of committing the aforementioned offenses can create obstacles in the proper and legal functioning of certain economic processes involving the state.

Summarizing the results of the study, it should be noted that among the law enforcement agencies whose tasks are to take legally permissible measures to ensure

the economic component of national security, the police militia units play an important role. This is conditioned by the tasks of the law enforcement agency, which are defined by the norms of the legislation, as well as the complication of the criminal situation in the financial sphere. Therefore, it is obvious that the creation of a favorable legal environment for the effective operation of this law enforcement agency is one of the important tasks of state policy at the present stage.

In the context of ensuring the economic security of the state, it is advisable to consider the investigation of crimes in the tax and budgetary spheres as the main activities of the tax police units; conducting investigative measures, as well as consideration of individual cases of administrative offenses. At the same time, other areas of activity of the body are important for comprehensive counteraction to economic threats. The practical implementation of the outlined directions has a positive impact on the economy of the state in terms of reducing the level of offenses in the financial sphere.

2.5. The National Police of Ukraine as a subject of economic security of the state

Analyzing the existing regulatory support for the activities of the bodies of the National Police of Ukraine, we can conclude that at the present stage the specified subject performs a wide range of tasks, practically fulfilling most of the law enforcement functions of the state. Among these tasks, an important role is played by the aim of which is to create favorable conditions for the acceptable functioning of the economic component of national security. The outlined tasks, taking into account the peculiarities of the organizational structure of the specified state institution, are performed at different levels and aimed at comprehensive counteraction to the existing threats to the economic security of Ukraine. Given these circumstances, the question of determining the place and role of this body as a subject of economic security of the state requires special attention.

The activities of these law enforcement agencies have often been a matter of

scientific interest. In particular, researches of such sciences as V. B. Averianov, O. P. Alokhina, O. M. Bandurka, D. M. Bakhrakh, Y. P. Bytiak, A. S. Vasyliiev, I. P. Holosnichenko, S. T. Honcharuk, D. S. Denysiuk, Y. V. Dodin, M. M. Dorohykh, M. I. Yeropkin, V. V. Zui, O. P. Kliushnychenko, L. V. Koval, O. V. Kohut, A. T. Komziuk, O. P. Koreniev, A. M. Kulish, M. I. Lohvynenko, I. V. Martianov, M. Y. Masliennikov, A. O. Nechytailenko, V. F. Opryshko, O. I. Ostapenko, R. S. Pavlovskiy, O. A. Padalko, V. V. Pakhomov, V. P. Pietkov, L. L. Popov, O. Y. Salmanova, V. M. Samsonov, O. I. Semchyk, A. O. Selivanov, Y. O. Tykhomyrov, O. Y. Kholvinska, V. V. Tsvietkov, Y. S. Shemshuchenko, O. P. Sherhin, V. K. Shkarupa, O. Y. Yakimov and others should be highlighted.

There are also scientific papers on economic security by this body. We are talking about such scientists and experts as V. I. Vasylynchuk, S. A. Viazmikin, A. P. Zapototskyi, A. M. Koriahina, I. M. Kupranets, M. F. Kryshchanovych, T. M. Slobodianiuk, V. V. Sokurenko and others. At the same time, these issues remain relevant and require further substantive research.

According to Art. 1 of the Law of Ukraine “On National Police” dated 02.07.2015 No. 580-VIII [33] the entity has the status of the central executive authority, which serves the society by ensuring the protection of human rights and freedoms, combating crime, maintaining public security and order [33]. As we have seen, traditionally, most state structures are given the status of “central executive authority”, which aims at aligning the legal status of the subject with the standards of the current legislation and realizing the desire to approve new values in their work.

Police activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Internal Affairs of Ukraine [33]. The variation of subordination proposed by the legislator also complies with the norms of the existing administrative and legal support in this area, in particular, the Law of Ukraine “On the Central Bodies of the Executive” dated 17.03.2011 No. 3166-VI [161], the Decree of the Law of Ukraine “On the System of the Central Bodies of the Executive” dated 15.12.1999 No. 1572/99 [162] and other legal acts.

According to V. P. Kononets and I. S. Tsyb, “the bodies of the National Police

of Ukraine carry out administrative, preventive, operational-search, executive and security functions. The administrative function occupies the first place, because it is the most significant and the largest, most police officers are involved in its implementation. It is carried out through administrative and legal means and is aimed primarily at the protection of public order, ensuring public safety. Particular importance should be given to preventive action, which is to create the most favorable conditions for maintaining and ensuring guarantees of lawful behavior of citizens, identifying the causes, conditions of committing offenses and neutralizing them. This component depends, first of all, on the effectiveness of the training system. The professional decision-making of police officers depends on the correct solution and the effective fulfillment of their tasks” [163, p. 74-75]. The exercise of all these functions should help to ensure the effective fulfillment of all tasks of the National Police of Ukraine.

Emphasizing the issue of the existing regulatory support for the activities of the National Police bodies, it is advisable to agree with the statement of N. I. Spodaryk, who assures that “the Ministry of Internal Affairs of Ukraine and its local authorities not only apply the rules of law, but also in accordance with their competence issue departmental normative acts on the basis and on the implementation of the current laws, decrees of the President, resolutions and orders of the Cabinet of Ministers of Ukraine” [164, p. 112]. Considering and analyzing the existing regulatory support for the work of the said structure, it should be emphasized that, as for any subject, the key basis for the functioning of the bodies of the National Police is the provision of the Constitution of Ukraine [5]. Thus, Art. 3 of the Law of Ukraine “On the National Police” dated 02.07.2015 No. 580-VIII [33] it is determined that in its activity the police is guided by the Constitution of Ukraine, international treaties of Ukraine, the consent of which is provided by the Verkhovna Rada of Ukraine, this and other laws of Ukraine, acts of the President of Ukraine and resolutions of the Verkhovna Rada of Ukraine, adopted in accordance with the Constitution and laws of Ukraine, acts of the Cabinet of Ministers of Ukraine, as well as issued in accordance with them acts of the Ministry of Internal

Affairs of Ukraine, other normative legal acts [33].

According to Part 3 of Art. 17 of the Basic Law provides that the provision of state security and protection of the state border of Ukraine are vested in the respective military formations and law enforcement agencies of the state, the organization and order of activity of which are determined by law [5]. As previously noted in accordance with Part 1. Art. 2 of the Law of Ukraine “On State Protection of Court and Law Enforcement Officers” dated 23.12.1993 No. 3781-XII [27], the list of such law enforcement structures includes the bodies of the National Police of Ukraine.

The activities of this structure are aimed at fulfilling a wide range of tasks including maintaining favorable conditions for the proper functioning of the economic component of national security. The tasks of the aforementioned entity, as already noted, are to provide police services in the areas of: 1) ensuring public safety and order; 2) protection of human rights and freedoms, as well as the interests of society and the state; 3) combating crime; 4) the provision of assistance services to persons who, for personal, economic, social or emergency situations, require such assistance within the limits specified by law [33]. It should be noted that the Regulation on the National Police, approved by the Cabinet of Ministers Resolution dated 28.10.2015 No. 877 [165], also defines the tasks of the body as follows: 1) implementation of state policy in the spheres of protection of human rights and freedoms, interests of society and the state, combating crime, maintaining public security and order; 2) submitting to the Minister of Internal Affairs proposals for ensuring the formation of state policy in these areas; 3) providing services, within the limits specified by law, to persons who, for personal, economic, social or emergency reasons, require such assistance [165].

Successful accomplishment of these tasks is impossible without the presence and practical implementation of a whole range of powers by the National Police. According to Part 1 of Art. 23 of the Law of Ukraine “On National Police” dated 02.07.2015 No. 580-VIII [33], the main lawmakers include the following: 1) implementation of preventive activities aimed at preventing the commission of

offenses; 2) identify the causes and conditions conducive to the commission of criminal and administrative offenses, take within its competence measures to eliminate them; 3) taking measures to detect criminal and administrative offenses; suspends detected criminal and administrative offenses; 4) taking measures aimed at eliminating threats to the life and health of individuals and public safety resulting from the commission of a criminal, administrative offense; 5) prompt response to allegations and reports of criminal, administrative offenses or events; 6) conducting pre-trial investigation of criminal offenses within the defined jurisdiction; 7) search of persons hiding from bodies of pre-trial investigation, investigating judge, court, evading criminal punishment, missing persons, and other persons in cases determined by law; 8) in cases stipulated by law, the implementation of proceedings in cases of administrative offenses, decides on the use of administrative penalties and ensures their enforcement; 9) delivery in the cases and order specified by the law of detained persons suspected of committing a criminal offense and persons who have committed an administrative offense; 10) taking measures to ensure public safety and order in the streets, squares, parks, stadiums, railway stations, airports, seaports and river ports, other public places; 11) traffic regulation and controls the observance of traffic rules by its participants and the legality of the operation of vehicles on the road network; 12) carrying out maintenance of vehicles in cases specified by law; 13) granting, in accordance with the law, permits for the movement of certain categories of vehicles; issues and approves permits in the field of road safety in cases specified by law; 14) take all possible measures to provide immediate, including medical and medical care, assistance to persons who have suffered from criminal or administrative offenses, accidents, and persons in a situation dangerous to their lives or health; 15) taking measures to identify those who are incapable of health, age or other circumstances to report information about themselves; identifies the person behind an unrecognized corpse; 16) ensuring the security of persons taken under the protection of persons on the grounds and in the manner specified by law; 17) within the limits of its competence determined by the law, control over the observance of the requirements of laws and other legal acts concerning guardianship,

care of orphans and children deprived of parental care, take measures to prevent child neglect, offenses against children and offenses social patronage of imprisoned children; 18) taking measures to prevent and counter domestic or gender-based violence; 19) the protection of objects of state property rights in the cases and the procedure specified by law and other normative legal acts, and also participates in the implementation of state protection; 20) the contractual protection of individuals and objects of private and communal property; 21) control over the observance of special rules and procedures for the storage and use of weapons, special personal protection and active defense, ammunition, explosives and materials, other objects, materials and substances subject to the permit system of law enforcement bodies by individuals and legal entities; 22) the execution, in the order prescribed by law, of the receipt, storage and destruction of confiscated, voluntarily surrendered or found firearms, gas, cold and other weapons, ammunition, explosives and devices, narcotic drugs or psychotropic substances; 23) exercising control within the limits of its competence, determined by the law, in compliance with the requirements of the radiation safety regime in a specially designated area of radioactive contamination; 24) promoting the provision, in accordance with the law, of a legal regime of martial law or a state of emergency, a zone of an ecological emergency in case of their announcement in the whole territory of Ukraine or in a separate locality; 25) fulfillment within the competence of requests of law enforcement agencies (law enforcement agencies) of other states or international police organizations in accordance with the law and international treaties of Ukraine; 26) carrying out operational search activities in accordance with the law; 27) taking measures to ensure public safety and order during enforcement of judgments and decisions of other bodies (officials), as well as taking measures aimed at eliminating threats to the life and health of public enforcement agents, private enforcement agents and other takers participation in enforcement actions, initiates enforcement proceedings, searches for a debtor or a child in enforcement proceedings in cases provided for by law or court decision; 28) ensuring that the Commission on Issues of Missing Persons in Special Circumstances is informed about the course of pre-trial

investigation, taking measures to search persons missing or missing, including persons missing in special circumstances, for entering data in the Unified Registry of Persons Missing, missing in special circumstances; 29) identification of vehicles for personal use, temporarily imported into the customs territory of Ukraine by citizens for more than 30 days and not registered in Ukraine within the terms established by law; 30) taking measures to detect improper driving of vehicles in respect of which the restrictions established by the Customs Code of Ukraine dated 13.03.2012 № 4495-VI [39] have been violated, namely: violated the terms of their temporary import and / or transfer in the customs transit mode; vehicles are used for the purposes of business and / or income generation in Ukraine; vehicles have been transferred to the possession, use or disposal of persons who did not bring them into the customs territory of Ukraine or did not place them in the customs transit mode, as well as measures to detect the wrongful dismantling of such vehicles [33].

As noted by the authors in the previous section, the effective activity of the National Police of Ukraine in all directions has a positive impact on the real security of the state's economic security. However, special attention is paid to counteracting crime in terms of real and effective prevention of threats to the national economy of the country. After all, as B. D. Paryhin points out, “the analysis of the criminal situation in Ukraine shows that it remains extremely difficult with the tendency for permanent (and in some regions – significant) deterioration, and therefore requires a comprehensive approach to the implementation of urgent legal measures by the state and all its institutions. Meanwhile, the regulatory state policy presupposes the prevention of the development of such antisocial phenomena as murder, grievous bodily harm, hooliganism and others” [166, p. 1]. There is no doubt that the economic sector often “suffers” from such illegal activities.

O. M. Bandurka and O. M. Lytvynov say that “... counteraction to crime is a special integrated, multi-level object of social management, which constitutes various activities of relevant subjects (governmental, non-governmental bodies and institutions, civic formations, and individuals) interacting as a system of heterogeneous activities aimed at finding ways, means, and other possibilities of

effective influence on crime in order to reduce the intensity of crime determination processes at all levels, neutralize the effects of its causes and conditions for limiting the number of criminal manifestations to a socially tolerant level” [167, p. 44-45]. Its essence, according to V. M. Kuts, “... lies in the implementation of social and administrative activities, including the implementation of public and private initiatives and criminal justice efforts aimed at keeping crime within the socially acceptable limits, the content of which is to prevent and respond to such offenses as interconnected continuous processes” [168, p. 110]. Accordingly, according to A. M. Koriahina, “combating crime should combine different preventative measures and be implemented at three levels: social, special criminological and individual. Since preventive measures are manifested in certain forms, the forms of activity of subjects that are aimed at identifying and neutralizing their determinants are important in crime prevention” [169, p. 195]. After all, the consequences of committing criminal activity by an object (major or additional) of which economic relations are in the future can be destructive in the course of certain economic processes involving the state. Therefore, it is obvious that the outlined direction of the analyzed subject requires special attention.

The activity of the relevant bodies of the National Police of Ukraine, as convinced by V. M. Kryshtanovych, aims at “... detection, prevention and cessation of crimes in the sphere of economy, including those committed by socially dangerous organized groups and criminal organizations that affect the socio-economic and criminogenic situation in the country and in some of its regions. Establishing the causes and conditions that contribute to the commission of offenses in the sphere of economy and taking measures to eliminate them” [170, c. 13]. Against such a criminal act, this law enforcement agency, according to V. V. Sokurenko, “... carries out prevention, prevention and cessation of crimes. Crime prevention is the purposeful identification and elimination of the causes and conditions of specific crimes, particular groups or types of crimes. Crime prevention – is a preventing the commission of intentional crimes by identifying persons who are trying to commit them, as well as taking the necessary measures provided for by

law, combined with improving the environment in the micro-environment. Cessation of crimes – is a preventing the continuation of a crime and bringing it to an end by identifying the persons who tried to commit it and taking measures, including criminal ones, and creating a situation that precludes criminal activity in the future. According to him, the main activities of the police in the field of combating crime are the following: 1) identification, elimination or neutralization of the causes of crime, its individual types, and the conditions conducive to it; 2) detecting and eliminating situations in certain territories or in a specific environment, directly motivating or provoking the commission of crimes; 3) identifying and reducing this risk in the population structure; 4) identification of persons whose behavior indicates a real possibility of committing crimes, and having a restraining and corrective influence on them, and if necessary, their immediate surroundings” [171, p. 19]. Therefore, in the matter of ensuring the economic security of the state, the activity of the National Police is of fundamental importance, since, as a result of its work, not only are the relevant criminal acts terminated, but also the causes of these illegal actions are identified and often eliminated. Other goals are also being pursued, the main purpose of which is to actually reduce the current level of criminogenic situation, both in a particular region and throughout the country.

Concerning criminal acts with an economic component subject to the bodies of the National Police of Ukraine, analyzing the relevant rules of criminal procedure law, it can be concluded that most of them, if committed, are investigated by this entity. The exceptions are some crimes that are under the jurisdiction of the Security Service of Ukraine, the National Anti-Corruption Bureau of Ukraine and the State Bureau of Investigation, as well as crimes under the control of tax police units.

It should be emphasized that the bodies of the National Police of Ukraine are empowered to investigate individual corruption structures of crimes not covered by the jurisdiction of the National Anti-Corruption Bureau of Ukraine or the State Bureau of Investigation. In particular, we are talking about Art. 262, 308, 312, 313, 320, 357, 364¹, 365², 368³, 368⁴ of the Criminal Code of Ukraine dated 05.04.2001 № 2341-III [40].

Another important area of activity of the analyzed law enforcement agency is the possibility of conducting investigative measures. The responsibility for the implementation of this function rests with the Department of Economics of the National Police of Ukraine, which is an interregional territorial body within the criminal police of the National Police of Ukraine and conducts investigative measures in accordance with the legislation of Ukraine [172].

According to V. I. Vasylynychuk, the competence of Department of Economics Protection of NPU includes identifying 86 component elements of crimes of economic orientation in 65 branches and spheres of economy, the main of which are prevention of theft of state funds, exposing crimes in the most vulnerable to criminal encroachments of the economy, among which energy and agro-industrial complexes, subsoil use, land relations, foreign economic and banking activities, counteraction to criminal and administrative corruption, as well as the fight against bribery [173, p. 32].

In order to effectively counter the above-mentioned offense, the economic protection units have the following tasks: participation in the formation and implementation of state policy in the field of crime prevention, protection of the economy and property rights; identification, prevention and cessation of crimes in the sphere of economy, in particular, committed by socially dangerous organized groups and criminal organizations that affect the socio-economic and criminogenic situation in certain regions and the state as a whole; combating corruption and bribery in areas of strategic importance to the economy of the state, as well as among officials of public authorities and self-government; combating corruption and corruption-related offenses; establishing the causes and conditions of committing offenses in the sphere of economy, as well as taking measures to eliminate them [172].

With a view to practical implementation of measures to ensure the economic security of the state the following entity: 1) analyzes the state of economic crime, the factors that cause it, predicts the criminogenic situation in the socio-economic sphere of the state and its individual regions; develops and submits proposals to the

leadership of the National Police of Ukraine on the organization of activities of economic protection units; 2) cooperate with structural units of the National Police of Ukraine and law enforcement agencies, other law enforcement agencies, state authorities, enterprises, institutions, organizations, including public, as well as law enforcement agencies of foreign countries and international organizations in solving crime issues; 3) analyze the effectiveness of the use of forces, means and search operations in the fight against crime, determine the main directions and tactics of operational and search activities related to the detection of crimes in the economic sphere, and develop proposals on this basis to the leadership of the National Police of Ukraine to improve effectiveness of operational search activities; 4) take measures to counteract crimes in public authorities, against property, in the field of intellectual property related to counterfeiting, and to ensure compensation for the losses caused by these crimes; 5) counteract the criminal offense in the sphere of economic activity, land relations and use of state property, prevention of illegal use of mineral resources and other natural resources, legalization (laundering) of the proceeds illegally with the economic component; 6) take measures to protect the budget funds from criminal encroachments, to ensure the correctness of the procedures for the purchase of goods, works and services and the targeted use of budget funds; 7) take measures aimed at establishing property and material assets obtained by criminal means, in respect of which the court may decide to recover them for compensation of the losses caused by crimes or to carry out additional punishment in the form of confiscation of property; 8) organize preparation of materials for meetings and operational parades of the leadership of the National Police of Ukraine on pressing issues of combating its crime in the sphere of economy; 9) develops and implements programs, integrated and targeted operative-preventive operations, as well as other measures aimed at intensifying the fight against crime in certain priority areas; 10) organize the review of normative legal acts on combating crime in the sphere of economy in order to bring into compliance with the legislation in force, prepare their projects, ensure compliance with the procedure established by law for the submission of regulatory acts of the National Police of Ukraine for state registration,

as well as maintaining their systematic accounting; 11) participates in drafting jointly with structural units of the National Police of Ukraine and other law enforcement bodies drafts of international treaties of Ukraine in the sphere of fight and economic crime and ensures their implementation; 12) participates with the economic component in scientific research and development of state programs for combating crime, as well as the preparation of information-analytical, methodological materials on the state and increasing the effectiveness of counteraction to crimes in the sphere of economy; 13) participates in consideration of the deputies' requests and appeals of the people's deputies of Ukraine, appeals of citizens, enterprises, institutions, organizations, study of publications and communications in mass media on issues within the competence of the Department; 14) supervise the compliance with the procedure by the employees of the Department of accepting and registering statements and reports on criminal offenses and other information; 15) organizes and carries out the record keeping, including on the materials of vague measures of operative-search activity, as well as control over observance of the rules of work with cipher telegrams, creates the necessary conditions for securing the secrecy regime; 16) organizes interaction with pre-trial investigation bodies, units carrying out operative-search activities, research institutions of the system of the National Police of Ukraine in carrying out operational-service activities, including on specific crimes; 17) with the economic component, submit to the relevant structural units of the National Police of Ukraine proposals on creation and improvement of the existing automated information systems, as well as ensuring timely updating and proper use of operational search accounts; 18) take measures to ensure the selection, placement and professional training of employees of the Department, to create a reserve pool for promotion of candidates for positions, to organize their professional training and professional development; 19) cooperates with the mass media on informing the public about the activities of the Department by holding press conferences, briefings, Internet conferences, direct telephone lines, posting articles, interviews, comments, preparing television and radio programs, production and distribution of information and presentation products; 20) with the economic

component uses the funds of the state budget for conducting operational-search measures within the limits of expenditures approved in the budget for these purposes; 21) contributes to ensuring, in accordance with the law, the legal regime of martial law, in the case of its declaration throughout the territory of Ukraine or in a separate area [172].

Within the framework of the implementation of the specified competence, the Department of Economic Protection is empowered with the rights defined by the relevant laws of Ukraine. In addition to these rights, its authorized employees may also: 1) carry out operative-search activities aimed at detecting and ending crimes in the sphere of economy, as well as comprehensive use of sources of operational information, capabilities of operational units and the use of operational-technical means during the conduct of operational-investigative cases, as well as control over the use of funds intended for this work; 2) to carry out operative-technical measures on operative-search cases, which are in their proceedings; 3) draw up administrative reports with the economic component on the revealed facts of violation of anti-corruption legislation and forward them to the judicial authorities in accordance with the procedure established by the legislation; 4) to request and receive from the officials of law-enforcement bodies and central executive bodies in due course documents, background and other materials (in writing or verbally) necessary for decision-making on the implementation of state policies in the field of combating economic crime; 5) use the databases of the National Police of Ukraine, the Ministry of Internal Affairs and other state bodies on issues that fall within the competence of the Department, as well as other rights provided by the legislation [172].

Therefore, investigative measures for crimes the consequences of the implementation can have a significant destructive impact on the economic security of the state conducted by the Department of Economy of the National Police of Ukraine.

According to S. A. Viazmikin, the priority areas of activity of the unit are the following: counteraction to the criminal part of corruption manifestations among officials of the executive power bodies, officials with supervisory, regulatory and

permitting powers; counteracting the theft of state and local budgets, subsidies, subventions and grants; protection of state targeted programs and programs implemented under the guarantees of the Government of Ukraine; detection and termination of offenses in the field of public procurement, taking measures to prevent them [174, p. 139]. The efficient and effective investigation of crimes affecting the economic security of Ukraine depends on the effective activity of the said unit.

The bodies of the National Police of Ukraine also draw up reports on administrative offenses, including in the case of committing offenses related to corruption. We are talking about the following illegal acts: Art. 172⁴ “Violation of restrictions on compatibility and reconciliation with other activities”, Art. 172⁵ “Violation of statutory restrictions on gifts”, Art. 172⁶ “Violation of the requirements of financial control”, Art. 172⁷ “Violation of Requirements for Prevention and Settlement of Conflict of Interest”, Art. 172⁸ “Illegal use of information made known to a person in connection with the exercise of official authority”, Art. 172⁹ “Failure to take measures to combat corruption” of the Code of Administrative Offenses dated 07.12.1984 No. 8073-X [137]. Effective and effective response to such offenses by the bodies of the National Police of Ukraine should be one of many prerequisites for the proper functioning of various spheres and units of the state’s economy.

Having considered this issue, it is advisable to emphasize among the existing subjects. Authorities to ensure the economic security of the state play a significant role in the bodies of the National Police of Ukraine. In particular, this is explained by the existing range of tasks and functions of the specified law enforcement agency. In the course of its activity, this entity performs administrative, preventive, operational-search, executive and security functions, each of which is aimed at, including the protection of the economic interests of the state.

In terms of ensuring the proper functioning of the economic component of national security, special attention, in terms of real and effective prevention of threats to the national economy of the country, remains among the functions of the

National Police to counteract crime. Such counteraction is carried out by means of operative-investigative measures and by investigation of criminal proceedings on discovered crimes. These are investigative crimes, the object of which is economic relations, as well as the corresponding corruption forms of crimes not covered by the competence of other anti-corruption law enforcement agencies. An important area of its activity is also the drawing up of reports on administrative offenses in the case of committing offenses, including those related to corruption.

2.6. The importance of the activities of the State Bureau of Investigation to ensure the economic security of the state

The transformation of the socio-political and economic life of Ukraine is accompanied by a radical transformation of national legislation, reform of state-legal institutions of power, including the system of pre-trial investigation bodies, whose legal status is undergoing significant changes [190, p. 11]. Undoubtedly, the activities of the subjects of the existing law enforcement system do not fully meet the requirements of society and do not meet the projected expectations. The Government Commissioner for the European Court of Human Rights, in submitting to the Cabinet of Ministers of Ukraine, indicated the need to focus on effective investigative matters when considering the question of Ukraine's enforcement of the European Court's decisions, including the creation of a State Bureau of Investigation in view of the large number of judgments of the European Court of Justice concerning Ukraine, "which found ineffective investigations" [191]. Therefore, the emergence of such changes is necessitated by the formation and development of a qualitatively new system of protection of human rights and citizens, which is maximally adapted to the rigid requirements of modernity, which will effectively protect national interests and meet the generally recognized world standards. One such innovation was the emergence of the State Bureau of Investigation, a law enforcement agency with exclusive competence, whose activities, in the medium term, should help to reduce the level of criminogenic situation in the country.

Establishment of the State Bureau of Investigation is a far-sighted political, institutional and legal step towards the formation of a powerful centralized authority with law enforcement functions [192, p. 71]. The implementation of such functions is carried out by a relatively wide range of criminal activities, which are related to the jurisdiction of the specified subject. At the same time, having a general understanding of the law enforcement agency's exclusive jurisdiction, one must be aware that it also plays a significant role in ensuring the economic security of the state. After all, the consequences of committing the majority of certain criminal acts, by officials who have special status and, as a rule, have deep knowledge in certain state-administrative, law enforcement, judicial and other power spheres of legal relations can have even more destructive risks for the economy of the country, from the illegal actions of almost all ordinary citizens. Therefore, it is obvious that the aforementioned body is one of the subjects of ensuring the economic component of national security and plays an important role in this process. This motivates the expediency of including him in a group of law enforcement agencies empowered to combat economic crime and also necessitates the study of his administrative and legal status, precisely as a subject of economic security of the state.

It should be emphasized that despite the recent emergence of the State Bureau of Investigation in the numerous system of state institutions, certain aspects of its legal status have already been studied by domestic scientists. These include some scientific developments of L. I. Arkusha, N. M. Bakaianova, S. H. Boiko, O. V. Vakarova, M. O. Demenchuk, V. V. Dolezhan, A. Y. Ivanskyi, S. V. Kivalov, Ye. V. Melnyk, A. A. Omarov, M. A. Pohoretskyi, Y. Ye. Polianskyi, Y. D. Skulysh, O. S. Starenkyi, V. I. Tsymbaliuk, I. V. Tsiupryk, O. V. Shamara and others. At the same time, the question of the administrative and legal status of the State Bureau of Investigation as a subject of economic security of the state was not the subject of study and research of scientists and scientists.

According to Art. 1 of the Law on the State Bureau of Investigation dated 12.11.2015 № 794-VIII [45] the said entity is the central body of law enforcement activity for the prevention, detection, termination, disclosure and investigation of

crimes within its competence [45]. Such activity, as O. M. Lysenko convinces, on the example of the work of the customs authorities, should be understood "... carried out within the limits of the current legislation with the application of a set of legal measures and forms of active activity of the customs authorities of Ukraine, which aims at ensuring the protection of the rights and legitimate interests of citizens, subjects of foreign economic activity, society and the state against unlawful encroachments" [193, p. 184]. As R. Y. Shay rightly points out, "the tasks of law enforcement activities are to guarantee the protection and restoration of the violated rights, freedoms and legitimate interests of the person, the material and spiritual interests of society, the protection of the constitutional order, sovereignty and territorial integrity of the state. The content of law enforcement activities is heterogeneous, which is reflected in the relative diversity of the functions performed by it, the content of which is determined by the main directions of this type of activity. These functions include: 1) justice; 2) judicial control; 3) prosecutorial supervision; 4) investigation of crimes; 5) providing legal assistance; 6) organizational support of the courts and other bodies" [194, p. 14]. At the same time, according to the scientist, "each of these directions aims at achieving concrete results, namely: 1) elimination of violations of the norms of the Constitution of Ukraine [5]; 2) fair consideration of civil and criminal cases, cases of administrative offenses, arbitration cases; 3) detection and elimination of violations of the law by means of prosecutorial response; 4) disclosure of crimes and exposure of persons guilty of their commission; 5) preparation of materials for judicial consideration of specific cases; 6) the provision of qualified legal assistance to all who need it, especially to persons who are held accountable, as well as the provision of other legal services; 7) creation of conditions for normal activity of courts and other bodies [194, p. 15]. That is, the State Bureau of Investigation, like other law enforcement agencies, must take legally permissible measures to protect human rights and the citizenry, as well as promptly counteract criminal acts, including in the economic sphere, by actions that are within its purview.

The State Bureau of Investigation in its activities is guided by the Constitution

of Ukraine [5], international treaties of Ukraine, the consent of which was provided by the Verkhovna Rada of Ukraine, these and other laws of Ukraine, as well as other normative legal acts adopted on their basis [195]. In the aspect of determining the directions of his work, one of the positive aspects of the Bureau's activity, according to O. V. Vakarova [196], is the Adopted Strategic program of activity of the State Bureau of Investigation for 2017-2022 [195]. These measures should ensure: directing the activities of the State Bureau of Investigation to fulfill certain tasks in the field of law enforcement activities in order to strengthen the constitutional order in the state; compliance with the law in the activities of the State Bureau of Investigation; maintaining conditions that make it impossible to use the State Bureau of Investigation to restrict the rights and freedoms of citizens or to overthrow the constitutional order, elimination of the authorities or obstruction of their activity, as well as in the interests of individuals, political parties, public organizations; prevention and prevention of violations of constitutional rights and freedoms, protection of the legitimate interests of Ukrainian citizens; taking into account public opinion, proposals of citizens and public organizations when discussing and adopting decisions on the activities of the Bureau in the field of law enforcement activities in order to strengthen the constitutional order in the state; allocation in accordance with the laws in the necessary amount and rational use of budget funds aimed at maintaining and functioning of the State Bureau of Investigation; use for state and functional purpose of the state property, transferred to the management of the State Bureau of Investigation; timely, complete and accurate informing of the society on the activity of the Bureau, ensuring its compliance with the requirements of the Constitution [5] and the laws of Ukraine, the norms of international law, the real criminogenic situation, the task of ensuring law and order in accordance with the competence of the Bureau [196, p. 171-172].

The exclusive competence of the analyzed law enforcement agency determines the existence and corresponding range of its tasks. According to Art. 5 of the Law of Ukraine "On the State Bureau of Investigation" dated 12.11.2015 No. 794-VIII [45] this subject solves the tasks of prevention, detection, termination,

disclosure and investigation: 1) crimes committed by officials holding a particularly responsible position in accordance with Part 1 of Art. 9 of the Law on Civil Service dated 10.12.2015 № 889-VIII [46], by persons whose positions are assigned to the first – third categories of civil service posts, by judges and law enforcement officials, except when these crimes are attributed to the detectives of the National Detectives of the Anti-Corruption Bureau of Ukraine; 2) crimes committed by officials of the National Anti-Corruption Bureau of Ukraine, Deputy Prosecutor General – head of the Specialized Anti-Corruption Prosecutor’s Office or other prosecutors of the Specialized Anti-Corruption Prosecutor’s Office, except in cases where the pre-trial investigation of these crimes is referred to internally; 3) crimes against the established order of military service (war crimes), in addition to the crimes provided for in Art. 422 of the Criminal code of Ukraine dated 05.04.2001 № 2341-III [40], [46]. Among these tasks, in the context of ensuring the economic security of the state, it is advisable to focus on issues of counteraction to criminal acts committed by officials who occupy a particularly responsible position in various spheres of governmental activity.

Analyzing the provisions of criminal procedure law, we can say that such persons should include the President of Ukraine whose term of office has been terminated, the Prime Minister of Ukraine, a member of the Cabinet of Ministers of Ukraine, First Deputy and Deputy Minister, Member of the National Council of Ukraine for Television and Radio Broadcasting, National Commission for State Regulation of Financial Services Markets, National Securities and Stock Market Commission, The Antimonopoly Committee of Ukraine, the Chairman of the State Committee for Television and Radio Broadcasting of Ukraine, the Chairman of the State Property Fund of Ukraine, his first deputy and deputy, a member of the Central Election Commission, People’s Deputy of Ukraine, The Ombudsman, the Director of the National Anti-Corruption Bureau of Ukraine, the Prosecutor General, his first deputy and his deputy, The Chairman of the National Bank of Ukraine, his First Deputy and Deputy, Secretary of the National Security and Defense Council of Ukraine, his first deputy and deputy, Permanent Representative of the President of

Ukraine to the Autonomous Republic of Crimea, his first deputy and deputy, an adviser or assistant to the President of Ukraine, the Chairman of the Verkhovna Rada of Ukraine, a judge, a law enforcement officer, as well as persons whose positions belong to category “A”, except when the pre-trial investigation of these crimes is assigned to the jurisdiction of the National Anti-Corruption Bureau of Ukraine [102]. Also, this group of persons is referred to by the legislature as officials of the National Anti-Corruption Bureau of Ukraine, Deputy Prosecutor General – the head of the Specialized Anti-Corruption Prosecutor’s Office and other prosecutors of the Specialized Anti-Corruption Prosecutor’s Office, except when the pre-trial investigation of these crimes is attributed to the detectives of the internal control unit of the National Anti-Corruption Bureau of Ukraine [102]. Given this fact into account, we note that the State Bureau of Investigation, unlike other law enforcement agencies, with certain exceptions, is authorized to carry out pre-trial investigation of a significant number of criminal acts, but only if committed by senior officials authorized to perform the functions of the state.

The tasks of the State Bureau of Investigation are accomplished through the exercise of the relevant powers of the law enforcement agency. According to Art. 6 of the same law deals with the following powers of the State Bureau of Investigation:

- 1) participates in the formation and implementation of state policy in the sphere of combating crime, submits relevant proposals for consideration by the Cabinet of Ministers of Ukraine;
- 2) carry out information and analytical measures to establish systemic causes and conditions of manifestations of organized crime and other types of crime, the counteraction of which is within the competence of the State Bureau of Investigation, and takes measures to eliminate them;
- 3) suspend and disclose crimes, the investigation of which is within the competence of the State Bureau of Investigation;
- 4) conducts investigative activities and pre-trial investigation of crimes, which are within the jurisdiction of the State Bureau of Investigation, on the grounds and in accordance with the procedure established by law;
- 5) search the persons hiding from the investigation and the court for crimes, the investigation of which is within the jurisdiction of the State Bureau of Investigation;
- 6) use vowel

and unofficial staff and freelance employees on the grounds and in accordance with the procedure established by law, respecting the conditions of voluntariness and confidentiality of these relations, financially and morally encourages persons who assist in the prevention, detection, termination and investigation of crimes against, referred to under the jurisdiction of the State Bureau of Investigation; 7) develops and approves methods of investigation of certain types of crimes; 8) take measures to compensate for the losses and damages caused to the state, provide opportunities for confiscation of funds and other property obtained as a result of the crime, in accordance with the procedure established by law; 9) take measures to return to Ukraine from abroad the funds and other property obtained as a result of committing crimes attributable to the jurisdiction of the State Bureau of Investigation; 10) for the sole purpose of exercising his powers, as a user, has access to information systems of public authorities, a list of which is established by the Cabinet of Ministers of Ukraine, independently creates information systems and maintains an operational account in the amount and order determined by the tasks assigned to the State Bureau of Investigation, in compliance with the legislation on protection of personal data; 11) organize the personal security of persons of the rank and file, civil servants of the State Bureau of Investigation and other persons defined by law, as well as the protection of persons involved in criminal proceedings against unlawful encroachments; 12) provides work on training, retraining and advanced training of employees of the State Bureau of Investigation, participates in the formation of a state order for training, retraining and advanced training of specialists in the relevant fields; 13) carry out requests for legal assistance received from the competent authorities of foreign countries; 14) develops proposals for draft international treaties of Ukraine and ensures compliance with and fulfillment of obligations undertaken under international treaties of Ukraine; 15) cooperate with police and other relevant bodies of foreign states in accordance with the laws and international treaties of Ukraine; 16) ensure, in accordance with the law, the observance of the regime of secrecy and other restricted information, as well as the procedure established by the law for promulgation and access to public information; 17) reports

on its activities in the manner prescribed by this legislator and informs the society about the results of its work; 18) exercise other powers provided for by the relevant legislation [45]. The ultimate goal of exercising all these powers is to effectively combat criminal acts, and in particular, the consequences of committing them, which may adversely affect the normal course of economic processes with any involvement of the state.

In order to ensure the comprehensiveness and completeness of the research, it is necessary to ascertain how the analyzed entity can ensure the economic security of the state. In accordance with the tasks assigned to this state body, such an aim, in particular, is achieved by investigating any crimes that are the subject of economic relations and subject to their commission by officials determined by the current legislation.

According to V. V. Ortynskyi, “crime in the sphere of economic relations continues to be a factor of negative influence on the development of the state. Modern economic crimes are characterized by complex and sophisticated ways and methods of committing them, so one of the main problems is to increase the professionalism and credibility of the investigative units. Its solution is to provide investigative units with highly qualified personnel, who must meet the requirements of today and be able to perform at the professional level the task of investigating crimes in order to protect the economy from criminal encroachments” [197, p. 5]. Therefore, in order to effectively ensure the economic security of the state, by counteracting crime, all units of the analyzed law enforcement agency should act as productively as possible in this direction. As R. I. Trynko and M. E. Stadnyk point out, “the prevention of economic crimes can be effective only if the legal, economic, organizational, managerial, technical, financial, cultural and other measures are applied comprehensively. And they should be applied at all levels: national, regional, rayon levels, at individual enterprises, institutions and organizations, against individual citizens” [198, p. 163]. This applies directly to the work of units of the State Bureau of Investigation, which are competent to counteract this type of offense through appropriate measures and at different levels. As T. O. Skakun rightly points

out, “economic crimes have an extremely complex mechanism of implementation, and therefore a complex mechanism for their detection and investigation. The crime mechanism is a system of processes of interaction between all participants in the crime between themselves and the environment, which leads to the formation of forensically relevant information about the crime, its participants and the results. The mechanism of crime contains information on how a crime has been committed in the economic sphere. The peculiarity of committing an economic crime is that the object of such unlawful act is property as capital, and therefore there is an increased organization and use of specific behaviors” [199]. All this implies the need for thorough training of the relevant personnel in the State Bureau of Investigation in order to ensure the effectiveness of the body's work in this direction.

According to O. V. Shamara, “the establishment of the State Bureau of Investigation of Ukraine is an important political and legal step in the fight against corruption. The following actions are needed to implement this: the creation of the State Bureau of Investigation of Ukraine in accordance with a comprehensive anti-corruption strategy and a well-balanced state policy in the said field; ensuring structural independence through the development of a “transparent” procedure for the appointment / dismissal of senior executives; accountability of this state body not only to the leadership of the country (other state bodies), but also to the public through supervision of compliance with the law, exercising judicial control, the possibility of appealing the decisions taken, etc.; preparation and adoption of a clear legal framework, internal regulations, including an internal code of conduct; the certainty of competence (subjective and substantive), which must be based on clear provisions that leave at least room for arbitrary or politically involved criminal proceedings; allocation of adequate budgetary resources and budgetary autonomy; definition of internal organizational structure; developing criteria for evaluating results; development of a special professional program for training and advanced training of personnel” [200, p. 137]. We agree with the scientist’s findings that empowering State Bureau of Investigation units to counter these crimes is a reasonable step in the light of effective implementation of anti-corruption policies

in the country. At the same time, the current legal framework for the specified entity's activity in the identified area has some gaps and needs improvement.

It should also be borne in mind that during the investigation of both the first and the second criminal groups, certain difficulties may arise, primarily related to the specific nature of the offenses in the economic sphere. For example, according to A. A. Omarov, who, when investigating the issue of continuity in criminal proceedings, points out that “as a rule, it is almost impossible to clearly establish the amount of damage caused by a criminal offense in the initial stages of a pre-trial investigation, especially when it comes to economic crimes. a constituent, including those related to NABU's jurisdiction. It is only possible to speak about the actual extent of the harm caused after a series of procedural actions. In particular, according to Part 2 of Art. 242 of the CPC of Ukraine [102], the investigator or the prosecutor are obliged to consult an expert for a conclusion on the amount of material damage, non-pecuniary damage, etc. That is, even if the investigator in the proceedings has, for example, an act of audit of a public financial control body, which clearly establishes the amount of pecuniary damage caused by an authorized official of a state-owned enterprise, this is insufficient from a procedural point of view to determine the amount of damage in the criminal proceedings. The investigator is obliged to hire an expert to conduct a forensic economic examination, and only on the basis of the results of such examination will it be possible to determine the amount of pecuniary damage, which, in turn, is capable of influencing the change of jurisdiction. Thus, Art. 214 of the CPC [102] clearly states that only the location of an event is allowed to be recorded before the Unified register of pre-trial investigations is entered. Accordingly, the appointment of the expertise should take place already in the criminal proceedings initiated. That is, until the determination of the amount of damage inflicted by a criminal offense in the manner prescribed by the CPC [102], the preliminary determination of jurisdiction must be based on the prior qualification of the criminal offense, the information of which has been entered into the Unified register of pre-trial investigations. And only in the course of the pre-trial investigation will it be possible to speak about the change of jurisdiction on the

basis of the criterion of the amount of damage caused. In its turn, the premature transfer of criminal proceedings to the NABU without a clear procedural determination of the amount of damage caused by this crime is a violation of the requirements of criminal procedural legislation, which may entail negative procedural consequences” [201, p. 109-110]. Such a problematic issue may also arise in relation to the State Bureau of Investigation, which, as noted, may also investigate crimes that are the subject of economic relations. Uncertainty in establishing jurisdiction may also arise in the case of false information about the person (s) of the crime. In our opinion, this may also hinder the activities of law enforcement agencies and, in the future, may adversely affect the normal functioning of a particular process in the economic sphere. In general, it should be noted that the investigation of crimes with an economic component and, if committed, by relevant officials is one of the important areas of activity of the State Bureau of Investigation. In the conditions of active development of economic crime, in accordance with the emergence of new forms and methods of their implementation, as well as the possible use of administrative resources by officials holding a particularly responsible position in state authorities, creating favorable conditions is certainly one of the key tasks of the state.

An important area of activity of this state body is the legislatively envisaged ability to carry out search-and-search activities, including in relation to criminal acts, the consequences of the possible implementation of which could have a potentially destructive effect on the economic security of Ukraine. It should be noted that this possibility was recently received by the relevant units of the State Bureau of Investigation in connection with the entry into force of the Law of Ukraine “On Amendments to Certain Laws of Ukraine on Improving the Activity of the State Bureau of Investigation” dated 16.05.2019 No. 2720-VIII [202].

The necessity of providing the legislature with the opportunity to conduct search and search activities has been repeatedly emphasized by the staff of the institution and some domestic scientists. For example, State Bureau of Investigation Director R. M. Truba points out that “colleagues from the National Police, the SSU,

the State Border Service are operational, and I am grateful to them for this. However, this situation cannot last permanently, because all law enforcement officers are our investigators” [203]. Undoubtedly, this state of affairs could, in the long run, create additional risks regarding the impartiality of the activity of the analyzed law enforcement agency.

Regarding the opinions of scientists, we should pay attention to the arguments of M. A. Pohoretskyi and O. S. Starenkyi, which indicate the following: “the results of our systematic-comparative analysis of the relationship between operational and search activities and pre-trial investigation, taking into account one and a half centuries of domestic and foreign experience, give grounds to conclude that only a combination of the authority to conduct investigative activities and pre-trial investigation in one person can significantly increase the effectiveness of pre-trial investigation and, in particular, criminal procedural evidence. The best form of such a combination is the Institute of Detectives, which has been operating in Ukraine since 2015 at the National Anti-Corruption Bureau, and since 2017 has started to be introduced in the system of bodies of the National Police (the relevant detective units are already operating in Kyiv, Zaporizhzhia, Lviv, Odessa, Poltava, Sumy, Kharkiv and Khmelnytskyi regions), but unfortunately, with a very long delay. Thus, provided by the Law of Ukraine “On the State Bureau of Investigation” [45], the modern paradigm of the interconnection of operational investigative activity and pre-trial investigation requires conceptual changes. In our view, investigators and operatives of State Bureau of Investigation bodies need to be replaced by detectives, combining in one person the powers of the detective to conduct operational investigative activities and pre-trial investigation. Only such a combination of two proceedings for the detection, prevention, disclosure and investigation of crimes will ensure the effectiveness of the State Bureau of Investigation as a pre-trial investigation body” [204, p. 44]. According to the same problematic question, professor L. I. Arkush emphasizes that “the above arguments make it possible to assert that the operational units of the State Bureau of Investigation will not be able to fully carry out their activities without determining the peculiarities of the relations

and establishing interaction with the existing operational units of other law enforcement agencies, taking into account the specificity of their tasks and peculiarities of functioning” [205, p. 341]. We believe that the ability of the State Bureau of Investigation to carry out investigative activities is one of the important steps in the construction of an effective state institution, which in particular should ensure the economic security of the state.

Having investigated this issue, we consider it appropriate to point out that in the face of increasing economic crime, there is a need for effective counteraction to such acts. The State Bureau of Investigation plays a special role in this complex issue, which is conditioned by the jurisdiction of the said subject. This is first and foremost due to the fact that the consequences of most relevant criminal acts by officials with special status and usually having deep knowledge in a particular area can have significant destructive risks for the country’s modern economy.

In order to fulfill its tasks, the State Bureau of Investigation is endowed with a wide range of powers as a result of the successful practical implementation of which should reduce the crime rate in the state, including in the economic sphere. This objective is achieved through the investigation of relevant, investigative State Bureau of Investigation, crimes, as well as through the conduct of operational and search activities. At the same time, some aspects of the current legal framework for the specified entity's activities in the field outlined are imperfect and require change.

2.7. Peculiarities of the activity of bodies of the State Audit Service of Ukraine as subjects of ensuring the economic security of the state

Investigating and analyzing the activities of law enforcement agencies as subjects of economic security of the state, we can conclude that such a task is accomplished by their work in certain areas. The most common of these are quite logical to include, such as pre-trial investigation and search operations, as well as conducting counterintelligence activities, drawing up protocols on administrative offenses, supporting state prosecution in court, oversight of law enforcement,

organization and procedural guidance of pre-trial investigation, resolution of other issues during criminal proceedings, oversight of unspoken and other investigative and investigative actions of law enforcement agencies, and some others.

At the same time, an important area of law enforcement work in the field of counteracting economic threats remains state financial control, designed to facilitate the identification of probable violations of established requirements during the distribution, formation and use of all public financial resources. After all, as Y. O. Romanchenko points out, “state financial control is the main tool for improving the efficiency of managing the state and its financial resources. In the conditions of deepening of the general economic crisis and shortage of budgetary resources, improvement of the organization of control and increase of its efficiency and effectiveness becomes more and more urgent” [175]. According to V. V. Voronin, “the control function over the use of budget funds has been an integral satellite of the state since its inception” [176, p. 67]. Such control, in the opinion of S. O. Nishchymna, “... provides feedback between planned and achieved results” [177, p. 110]. Thus, the role of these activities to ensure the planned use of all public financial resources is certainly one of the defining factors.

In Art. 1 of the Lima Declaration of Control Principles of Control dated 01.01.1977 604_001 [178] it is stated that “the organization of control is a compulsory element of public financial management, since such management entails responsibility to the public. Control is not an end in itself, but an integral part of the regulatory system, which aims at cutting deviations from adopted standards and violations of principles, legality, efficiency and cost savings of material resources at an earlier stage so as to be able to take corrective measures in separate to bring the perpetrators to justice, to receive compensation for the damage caused or to take measures to prevent or reduce such violations in the future” [178]. A. V. Khmelkov emphasizes that “control is an integral element of a superstructure of society that undergoes serious changes in the development of its political system, state and economic governing bodies, legislative and executive power” [179, p. 10]. State financial control, according to E. V. Tebenska “... is an important component of the

system of financial regulation of the economy, its efficiency and effectiveness is one of the basic conditions for ensuring the rational use of financial resources of public authorities and local self-government. The control mechanism significantly influences the achievement of the goals of the financial regulation system, which is implemented through the components of financial policy” [180, p. 188]. These controls can be considered as one of the essential attributes of the activities of any state, and which is intended to promote the proper functioning of the country’s financial system.

As V. F. Pikhotskyi rightly points out, “the issue of building and establishing a comprehensive system of state financial control in Ukraine is quite important and relevant today, without which it is impossible to ensure the progressive socio-economic development, real reform of the budgetary and social security systems, addressing urgent needs in various spheres of state life, effective use of state property, becoming a civil society in Ukraine” [181]. At the same time, the expedient statement of V. A. Bortianyk is expedient, which emphasizes that “the control system must be constructed in such a way that it can be quickly and effectively adjusted to the solution of new problems of application of new control methods” [182, p. 33]. This necessitates the existence of quality regulatory support in this area of legal relations, as well as the effective work of competent state bodies in this area.

Given into account these circumstances and the subject matter of our research, it is necessary to consider the issue of the administrative and legal status of the State Audit Service of Ukraine, as a subject authorized to implement the policy in the field of public financial control. After all, the proper functioning of the financial security depends on the satisfactory activity of the said entity, which will certainly have a positive effect on the economic security block of the state.

It should be noted that various aspects of public financial control have been studied by such scholars as R. Adams, I. A. Andreiev, O. I. Baranovskyi, F. F. Butynets, J. Baily, M. T. Bilukha, V. A. Bortniak, V. Y. Voznytska, V. V. Voronina, S. Y. Hreben, V. Evert, L. Y. Klets, M. Y. Klymko, E. O. Kocherin, E. Lekhan, V. F. Maksimova S. O. Nishchymna, O. I. Obushna, V. F. Pikhotskyi,

P. S. Petrenko, Y. O. Romanchenko, V. K. Symonenko, Y. B. Slobodianyuk, I. P. Ustynova A. V. Khmelkov, V. N. Shemetov, O. A. Yalbulhanov and many others. Questions about the activities of state control bodies have been a matter of scientific interest of O. O. Butnyk, A. A. Vozniuk, L. M. Ivashova, A. Y. Pashura, O. O. Pidmohylnyi, A. I. Storozhenko, Y. V. Tabenska, A. V. Khmelkov, A. S. Shaposhnyk, A. V. Shevchyshyn and others. However, due to the next restructuring of the state financial control mechanism, including the emergence of new forms of this activity, there is an objective need to investigate this issue.

According to par. 1 of the Regulation on the State Audit Service of Ukraine, approved by the Cabinet of Ministers Resolution dated 03.02.2016 № 43 [183] the State Audit Office is the central body of executive power, whose activity is directed and coordinated by the Cabinet of Ministers of Ukraine and which ensures the formation and implementation of state policy in the sphere of state financial control [9]. During their activity, the bodies of the State Audit Office are guided by the norms of the applicable national legislation. Among the operating supervisory bodies, this structure plays a leading role in the issue of state financial control, as well as in accordance with Art. 2 of the Law of Ukraine “On State Protection of Court and Law Enforcement Officers” dated 23.12.1993 No. 3781-XII [27] it is positioned as a subject of law enforcement activity.

In order to identify the role of this body among many other entities, and to identify key areas of its work, it is considered appropriate to consider and analyze its tasks. It should be noted that the Sustainable Development Strategy “Ukraine 2020”, approved by the Decree of the President of Ukraine dated 12.01.2015 No. 5/2015 [184], as well as the Action Plan for the Implementation of the Program of Activities of the Cabinet of Ministers of Ukraine and the Sustainable Development Strategy “Ukraine-2020” in 2015, approved by the CMU’s Decree dated 04.03.2015 № 213-p [185] declared the need to create the most favorable conditions for economic activity. Such an objective must be achieved by reducing the number of permits in the field of economic activity and the types of economic activity subject to licensing, the abolition of regulatory acts, which complicate the conduct of

business activities, reducing the number of public oversight (control) bodies, providing electronic and electronic services to citizens and businesses. Thus, the Government of the country has chosen a course to optimize the system of public financial control in Ukraine, with a focus on recognized European standards.

In line with such a vector of development, the system of state control bodies is changing and new tasks arise. Thus, the main tasks of the State Audit Office are: 1) ensuring the formation and implementation of public policy in the field of public financial control; 2) the implementation of state financial control aimed at evaluating the effective, legal, targeted, efficient use and conservation of public financial resources, fixed assets and other assets, achieving budget savings; 3) provision of administrative services as provided by law [183]. The state control itself, according to Art. 2 of the Law of Ukraine “On the Fundamental Principles of Exercising State Financial Control in Ukraine” dated 26.01.1993 No. 2939-XII [42] appears in the following: exercising public financial control over the use and conservation of public financial resources, fixed assets and other assets, the correct determination of the need for budgetary funds and commitments, efficient use of funds and property, condition and reliability of accounting and financial reporting in ministries and other executive bodies, state funds, compulsory state social insurance funds, budgetary institutions and entities of the public sector, as well as in enterprises, in institutions and organizations that receive (received in the audited period) funds from the budgets of all levels, state funds and compulsory state social security funds or use (used in the audited period) state or communal property, subject to budget law, compliance with procurement law, activity of business entities, regardless of ownership, which are not referred to by the law as controlled institutions by a court decision in criminal proceedings [42]. The competence of the State Audit Office, in particular, includes the authority to perform most of the tasks listed by law.

For the purpose of successful fulfillment of the statutory tasks, the bodies of the State Judicial Service: 1) summarize the practice of applying the legislation on matters within its competence, develop proposals for improvement of legislative acts, acts of the President of Ukraine and the Cabinet of Ministers of Ukraine,

regulatory legal acts of the ministries and submit them to the Cabinet of Ministers of Ukraine in due course; 2) exercise control in: ministries, other executive bodies, state funds, compulsory state social security funds, budgetary institutions, public sector entities, as well as businesses, institutions and organizations that receive (received in the audited period) funds from budgets of all levels, state and compulsory state social security funds or use (used in the period under review) state or communal property; business entities, regardless of their ownership, which are not covered by the law in the controlled institutions, by a court decision in criminal proceedings; 3) exercise state financial control through the implementation of: state financial audit; procurement review; inspection (audits); procurement monitoring; 4) exercise control over: the purposeful, efficient use and conservation of public financial resources, fixed assets and other assets; achieving budget savings and efficiency in the activities of budget spending units; purposeful use and timely repayment of loans obtained under state (local) guarantees; the reliability of determining the need for budgetary funds when drawing up the planned budget indicators and the appropriateness of budgetary commitments made by budget spending units with the appropriate budgetary appropriations, passports of the budget program (in case of application of the target method in the budget process); the reliability of determining the need for budgetary funds when drawing up the planned budget indicators and the appropriateness of budgetary commitments made by budget spending units with the appropriate budgetary appropriations, passports of the budget program (in case of application of the target method in the budget process); compliance with the long-term commitments of the energy service undertaken by the budgetary funds to the conditions for the purchase of the energy service approved in due course; adherence to legislation at all stages of the budget process regarding state and local budgets; compliance with procurement laws; accounting, preparation of financial and budgetary statements, passports of budget programs and reports on their implementation (in case of application of targeting method in the budget process), estimates and other documents used in the process of budget execution; the state and reliability of accounting and financial reporting;

performing functions of management of state property objects; state of internal control and internal audit of budget spending units, state of internal control in other supervised institutions; elimination of identified shortcomings and violations; implementation of investment projects; 5) evaluate the management of budget funds, achieve their savings, the state of financial and economic activity, efficiency and effectiveness in the activities of the controlled institutions; 6) assess the reliability of the financial statements of the controlled entities; 7) promote the lawful and effective use of state and municipal funds and / or property, other assets of the state, the correctness of accounting and the preparation of financial statements by entities of the public sector of the economy determined in accordance with the established procedure; 8) take measures within the powers stipulated by the law to eliminate the identified deficiencies and prevent them in the future, namely: carry out the analysis of the state of compliance with financial and budgetary discipline, identify the causes and conditions that led to shortcomings and irregularities, prepare recommendations and suggestions for their elimination and prevent them in the future; carry out the analysis of the state of compliance with financial and budgetary discipline, identify the causes and conditions that led to shortcomings and irregularities, prepare recommendations and suggestions for their elimination and prevent them in the future; submit these recommendations and proposals to the Cabinet of Ministers of Ukraine, ministries, other central executive bodies, other state bodies, local self-government bodies and heads of controlled institutions; exercise control over the state of consideration and implementation of the recommendations and proposals submitted; 9) take measures in accordance with the established procedure to eliminate violations of legislation found during the state financial control and to prosecute the perpetrators, namely: require the heads and other persons of the enterprises, institutions and organizations controlled to eliminate the detected violations of the law; exercise control over the fulfillment of such requirements; apply to the court in the interests of the state in case of failure to comply with the requirements for elimination of violations of the legislation on issues of preservation and use of assets found during the state financial control; apply to the court in the

interests of the state in case of failure to comply with the requirements for elimination of violations of the legislation on issues of preservation and use of assets found during the state financial control; apply measures of influence for violation of budget legislation, impose administrative penalties on persons guilty of violation of legislation; submit materials to the law enforcement authorities in accordance with the established procedure on the results of the state financial control in case of detection of violations of the law, for which criminal liability is provided or which contain signs of corruption; 10) ensure the participation of representatives of the State Audit Office in the audit commissions of economic organizations in which the corporate rights of the state exceed 50 percent of the authorized capital; 11) consider letters, statements and complaints about the facts of violation of the legislation on financial issues and budgetary legislation, take in accordance with the legislation appropriate measures for their elimination; 12) submit monthly reports to the Verkhovna Rada of Ukraine, the Cabinet of Ministers of Ukraine and the Ministry of Finance on the general results of monitoring compliance with budget legislation; 14) manage state-owned objects within the scope of the State Audit Office; 15) inform the public about their activities and the state of implementation of public policy in a certain area; 16) consider citizens' complaints on issues related to the activity of the State Audit Office, enterprises, institutions and organizations, which are within the sphere of its management; 17) carry out international cooperation in matters within the competence of the State Audit Office; 18) exercise other powers defined by the current legislation [183]. The exercise of such powers should facilitate the effective fulfillment of all the tasks assigned to the analyzed state body and the fulfillment of its functions.

Emphasizing precisely on the control activity of the State Audit Office it is necessary to specify that it is carried out in the following forms: state financial audit, inspection, verification, and procurement monitoring. Let's consider each of them.

1. State financial audit. According to Art. 3 of the Law of Ukraine "On the Fundamental Principles of State Financial Control in Ukraine" dated 26.01.1993 № 2939-XII [42] and Part 3 of Art. 363 of the Commercial Code of Ukraine dated

16.01.2003 № 436-IV [186] such form of activity of the subject is a type of state financial control and consists in verification and analysis by the body of state financial control of the actual state of affairs regarding the lawful and effective use of state or municipal funds and property, other assets of the state, the correctness of accounting and reliability of financial statements, the functioning of the internal control system. The results of the state financial audit and their assessment are set out in the report [42], [186]. This form of control activity is aimed at detecting deviations from the existing legal norms in the course of business activities by economic entities and promoting compliance with the legal regime in this direction.

This type of activity is one of the most commonly used, which is explained by the large number of offenses committed by many businesses. Thus, according to the official data of the State Audit Service of Ukraine, the most common offenses are: 1) unnecessary expenditure of money as a result of payment of excessive amounts and cost of works performed, services rendered, goods purchased; 2) unnecessary allocation of budgetary funds to persons who were not entitled to it or due to overstatement of the corresponding calculations; 3) unlawful transfer of state and communal property to non-state entities; 4) underfunding of financial resources as a result of violations in the lease of property (use); 5) violation of the requirements of the budget legislation in terms of misuse of budget funds; 6) non-compliance with public procurement law, etc. [187]. The tendency for an increase in the number of offenses may indicate not only the need for efficient work of the State Judicial Service bodies, but also the need to improve the existing regulatory framework in the specified field.

2. Inspection. Art. 4 of the Law of Ukraine “On the Fundamental Principles of State Financial Control in Ukraine” dated 26.01.1993 No. 2939-XII [42] it is determined that the inspection is carried out by the state financial control body in the form of an audit and consists in the documentary and factual verification of a certain complex or individual issues of financial and economic activity of the controlled institution, which should ensure the detection of available facts of violation of the law, the establishment of those responsible for their admission of

officials and financially responsible persons [42]. According to the Inspection Procedure of the State Audit Service, its interregional territorial bodies, approved by CMU Resolution dated 20.04.2006 N 550 [188] such inspection is carried out as a result of scheduled and unplanned on-site audits. The revisions according to par. 16 of the said regulatory act are carried out by: 1) documentary audit, which provides for control over the constituent, financial, accounting (primary and consolidated) documents, statistical, financial and budgetary reports, economic contracts, administrative and other documents of the object of control, related to the planning and implementation of financial and economic activities, accounting, preparation of financial statements. In the case of accounting using electronic means of storage and processing of information at the request of an official of the public financial control authority, the head of the control entity must ensure that the relevant documents are made out on paper. Provision of documents of the object of control to the officials of the state financial control authority is provided by the head of the object or his deputy; 2) actual inspection, which involves control over the availability of monetary amounts, securities, forms of strict reporting, current and non-current assets, other tangible and intangible assets by means of inventory, inspection and control of the performed works, the correctness of the application rates of raw materials and materials, output of finished products and natural losses through the organization of control launches in production, control analyzes of finished products and other similar actions with the participation of specialists of the public financial control body or other bodies, enterprises, institutions and organizations. Officials of the public financial control authority shall have the right to require from the heads of the object of control of the organization the organization and carrying out of the actual inspection in the presence of officials of the public financial control authority and with the participation of materially responsible persons, and in the case of the volume of work performed, also the representatives of the entity – contractors [187]. That is, with the help of this form of work of the investigated supervisory authority is checked certain aspects of financial and economic activities of the controlled institution.

3. Procurement review and monitoring. Part 2, 3 Art. 5 of the Law of Ukraine “On the Fundamental Principles of Exercising State Financial Control in Ukraine” dated 26.01.1993 No. 2939-XII [42] determines that the procurement of purchases from the customers is carried out at the location of the audited legal entity or at the location of the subject of the property under review and consists in the documentary and factual analysis of the procurement law compliance by the customer. The results of the procurement review are set out in the procurement review act. The procurement is monitored at the location of the public financial control authority.

Moreover, procurement monitoring is carried out on certain, separately specified grounds. According to Part 2 of Art. 71 of the Law of Ukraine “On Public Procurement” dated 25.12.2015 No. 922-VIII [189] it refers to the occurrence of one or more of the following grounds as a mandatory condition for monitoring: 1) data from automatic risk indicators; 2) information received from state authorities, local self-government bodies, on the presence of signs of violations (violations) of legislation in the field of public procurement; 3) reports in the media containing information about the presence of a sign (violation) of the law in the field of public procurement; 4) revealed signs of violation (violations) of public procurement legislation in the information published in the electronic procurement system; 5) information received from public associations on the presence of signs of violation (violations) of public procurement law, which have been identified as a result of public control in the field of public procurement in accordance with the rules of the current legislation [189]. Only in such cases will the bodies of the State Audit Service of Ukraine take legally permissible measures to monitor public procurement.

An important aspect of the activity of this structure is also the ability to hear cases of administrative offenses. These offenses may occur as a result of control measures. Thus, in particular Art. 234¹ of the Code of Administrative Offenses dated 07.12.1984 No. 8073-X [137] stipulates that public financial control bodies hear cases of administrative offenses related to violation of the legislation on financial issues (Art. 164-2), violation of the procedure for termination of a legal entity

(Part 3-6, Art. 166-6). On behalf of the public financial control authorities, the right to hear cases of administrative offenses and to impose administrative penalties is granted to: the head of the central executive body implementing state policy in the field of public financial control, his deputies, as well as other officials authorized by the head of this body [18]. Also in accordance with Part 1 of Art. 255 of the specified codified normative legal act the bodies of the state financial control can draw up protocols on administrative offenses under Art. 163¹², 164¹², 164¹⁴ [137]. In our opinion, the activity of the State Audit Service of Ukraine in this direction is also of great importance for ensuring the proper functioning of the relevant components of the state's economic security.

Summarizing the above, it is appropriate to note that an important area of work of the competent authorities in counteracting economic threats remains the exercise of state financial control aimed at facilitating the detection of probable violations of established requirements during the allocation, formation and use of all public financial resources. That is why the State Audit Service of Ukraine plays an important role in the domestic law enforcement system, among the entities authorized to ensure the economic security of the state. It is from the satisfactory activity of the said structure that the normal functioning of the country's financial system largely depends.

Among the key tasks of the entity under consideration, in the matter of ensuring the economic security of the state should be mentioned its activities in the exercise of state financial control. Forms of such control are state financial audit, inspection, verification, as well as procurement monitoring. The implementation of these forms is carried out only on condition that the statutory grounds are established and according to a specially prescribed procedure. Also, an important area of work of the State Audit Service of Ukraine is the ability to hear cases of administrative offenses and the preparation of appropriate protocols, due to the detected offenses established by the results of the control measures.

SECTION 3
ADMINISTRATIVE AND LEGAL RESPONSE TO ECONOMIC CRIME
AS THE MAIN DIRECTIVE OF ACTIVITIES OF LAW ENFORCEMENT
BODIES TO PROVIDE ECONOMIC SECURITY

3.1. The concept, signs of economic crime and its impact on the economic security of the state

One of the priorities of any country, aimed at its own sustainable and dynamic development and creation of favorable conditions for the existence of acceptable social and material status of its population, remains the effective maintenance of economic security of the state. After all, this element of state security, as I. I. Yaremko rightly points out, "... is the material basis of national sovereignty, which determines the real possibilities in securing other types of security. Thus, economic security is the basis for the functioning of all its other elements that are part of this system (military, technical, food, environmental)" [206, p. 75]. For example, lack of arbitrariness of work or imperfection of economic relations, on the one hand, testify to the failure of the government and the insufficient protection of the economic interests of man, society, and on the other hand – contribute to the strengthening of the political and economic weakness of the authorities, and consequently lead to a decrease in the level or lack of full political security [207]. Accordingly, only with the constant normal functioning of all elements of economic security of the country can we achieve the intended goals.

Successful completion of this task requires an appropriate range of organizational, legal, economic and other state-legalized measures. Obviously, one of these measures, as of today, remains an effective and systematic counteraction to the existing and latent destructive factors that adversely affect the normal course of economic processes involving the state. Among such well-known factors, of course, a special role is given to the so-called "economic crime", which, in the opinion of M. M. Olashyn, are one of the major in terms of safety and prevalence and have

spread to all sectors of the economy, forming a shadow economy [208, p. 102]. This, first of all, motivated by the legally recognized social danger of these unlawful acts, as well as, often, tangible consequences for the economy of the country, accompanied by the emergence of economic risks and imbalances, hindering the necessary gradual development of the latter.

The Fifth United Nations Congress on the Prevention of Crime and the Treatment of Offenders (1975) ranked economic crime as one of the most dangerous business threats. Its main features were also formulated: criminal activity for economic gain; association with certain forms of organization; use of professional or professional activity; high social status of the subjects of this crime; possession of political power. The Sixth Congress of the United Nations (1980) analyzed economic crimes in terms of undermining the economy and seizing political power. The Seventh Congress of the United Nations (1985), in one of its resolutions, referred to economic crimes as particularly dangerous acts and proposed to intensify the fight against them [209, p. 88-89]. The problem of rising economic crime is one of the most pressing in Ukraine in the current difficult economic environment. In these circumstances, effective protection of relations emerging in the economy, including the means of criminal law and criminological influence, can be achieved only on the basis of formulated scientifically sound recommendations, provided comprehensive and complete analysis of the tendency of development of public relations in the sphere of economy, knowledge of their deep internal relationships, anticipation of social results, development of a mechanism for its implementation. The successful evolution of economic change in society depends largely on how the mechanism of criminal influence on economic crime will be improved, implemented within the framework of the developed criminal policy with the definition of specific immediate and distant goals [210, p. 4]. The statement of V. A. Biesiedina, which convinces that “the fight against economic crime goes far beyond the scope of law enforcement, also seems right. It requires a radical change in the approaches to economic security of the whole society and a unified program of economic security of the state, in the creation of which economists, lawyers, politicians, criminologists,

cultural scientists and other specialists would take part” [211]. Considering this, it is expedient to point out that the contemporary, without exaggeration, catastrophic scale of economic crime requires urgent reaction from the state, as well as special attention of experts, scientists and representatives of authorized authorities for the development and implementation of effective conceptual measures on real effective counteraction.

Economic crime is becoming increasingly problematic, a threatening phenomenon for Ukraine as an independent, independent and young sovereign state. For a long time, imperfect economic relations have been used by criminals to parasitize society, securing significant own material revenue through non-payment of taxes, corruption, fraud with financial resources, legalization through money laundering, which have been obtained by criminal means, engaging in prohibited kinds of economic activity, direct encroachment on all forms of property and committing other crimes of economic orientation [212, p. 4-5]. At the same time, as M. B. Buchko points out, “the criminal world, being aware of its involvement in the processes of economic reform, manifests itself as a viable organism, which has ideas of reform and demands, through his representatives in the power structures, for their implementation, to consolidate their status in society and the state” [213, p. 8-9]. In his turn, N. I. Kriukova assures that “economic crime is becoming more and more of a public danger, because the sphere of economy today is experiencing a real “flurry of attacks” by representatives of crime. The real scale of economic crime transforms it into a dominant factor that hinders the movement of a market economy and can turn a country into a criminal state” [214, p. 121]. Therefore, it is absolutely logical that the statement of V. V. Kovalenko, who, exploring the issues of prevention of domestic economic crime, states that it is “... regarded as a major social problem that has arisen “full length” and which must be addressed immediately if society does not want to lose control of the socio-economic and political processes in the country” [215, p. 16]. The gradual solution of this problem is a real necessity of the state in the face of the challenges that it faces. At the same time, the solution of this problem is significantly complicated by the active flow of many political-

legal and economic transformation processes, which, of course, require constant, prompt and adequate response to the results of such legislative changes and economic transformations in the country and beyond.

An analysis of the current situation in Ukraine and its prognosis show that the weakening of the fight against economic crime in the current environment can lead to the following negative consequences: significant slowdown of economic and social reforms in Ukraine and their undermining; increasing the likelihood of political destabilization in Ukraine; transformation of Ukraine into a criminal-clan or totalitarian state; cooperation of Ukrainian organized crime with mafia groups of the countries near and far abroad; investment isolation of Ukraine at the international level [216]. Obviously, each of these risks can potentially contribute to the destruction of Ukrainian statehood, effectively turning the latter into an object of controlled influence by those who are not interested in its development. After all, in the conditions of investment isolation and lack of significant financial support, today Ukraine loses a considerable part of its own opportunities for normal existence. Therefore, the task of effectively implementing state policy on comprehensive effective counteraction to economic crime is one of the most important, along with ensuring the national security of the state.

Given these circumstances, there is no doubt about the need to study and investigate economic crime as one of the most significant and real threats to our country's economic security. The results of this study will form an idea of the consequences of committing these acts for the national economy, and will also serve as a theoretical basis for developing further proposals for effective counteraction to the said criminal phenomenon.

It should be emphasized that various aspects of economic crime have often aroused interest from scholars. These include, but are not limited to: I. M. Baziaruk, R. O. Baranov, V. T. Bilous, O. V. Belokurov, V. A. Biesedina, V. S. Burkal, M. B. Buchko, J. M. Biukenen, M. R. Vavrin, V. I. Vasylynchuk, T. H. Vasylytsiv, H. Y. Darnopykh, K. M. Hutsalova, O. Y. Dementieva, A. I. Dolhova, O. H. Kalman, M. I. Kamlyk, V. V. Kovalenko, S. Y. Kravchuk, I. V. Maslii, H. K. Mishyn,

T. P. Myndiuk, Y. V. Mochkosh, M. M. Olashyna, L. Paoli, A. A. Pochuieva, V. P. Prykhodko, P. Reiter, P. Rubin, L. P. Skalozub, Y. V. Tkachenko, A. V. Khaletskyi, D. M. Kharko, O. I. Shaidorov, P. S. Yani, V. H. Yaryhin and many other representatives of various fields of science.

Before examining the effects of the effects of these unlawful acts on the economic component of national security, we consider it appropriate to focus our attention on the analysis of the most common approaches to understanding the nature and features of economic crime. After all, as L. Schubert convinces, “science can only then fulfill its purpose when it tries to refine concepts so that they are true” [217, p. 12]. They are also convinced that this will help to create a clear awareness of the specifics of this group of actions and, equally important, ensure that the principles of completeness and comprehensiveness of the research are implemented.

According to I. M. Baziaruk, “economic crime as a phenomenon arose at the same time as the state as a political and territorial organization of society. A state cannot exist without economic relations between it and other states, between it and citizens, among citizens in particular. In order to regulate economic relations, appropriate norms were created, which defined certain boundaries between allowed and prohibited, which were, of course, violated. Because these violations were of a different nature and differed in a number of features, a set of specific actions (actions) occurred, which, because of their increased social danger, have been classified by the state and all civil society as absolutely inadmissible, forbidden, those for whose punishment the state determined in the relevant norms should be punished. And so did economic crime in its modern sense (although the concept was formed much later). It harmed both the national security of the state, its well-being and prosperity (as it reduced the flow of state treasury) and the interests of individual citizens)” [218, p. 1].

Speaking about the concept of “economic crime”, we must first of all emphasize that in the scientific community there has long been uncertainty about understanding how the term should sound, which characterizes criminal acts in the economic sphere. Thus, in particular, K. M. Hutsalov assures that “... researchers

used different terms in Soviet times: “crimes in the sphere of economy”, “economic crime”, “crimes of an economic nature” etc. But most scientists included general economic crimes (among them environmental), crimes in industry, agriculture, trade and household services” [219, p. 88]. M. M. Olashyn says the following about this issue: “economic crime is sometimes identified with “business crime”, “business crime”, “economic crime”, “white collar crime” [220, p. 103].

B. M. Golovkin notes in this regard that “there are a large number of definitions of crime in the field of economics in the criminological literature, which indicates the wide interest of the scientific community in this problem and the complexity of its solution. Evidence of ambiguity in understanding the studied antisocial phenomenon is the terminological diversity found in the pages of numerous publications: “economic crime”, “crime in the sphere of economy”, “crime of economic orientation”, “criminal economy”, “shadow economy”, “crime in the sphere of business activity”, “economic criminality”, “economic crimes” etc. Quite often, these phrases are used as synonyms and do not carry any particular semantic load. At the same time, attempts are being made to prove the non-identity of these terms and, at the same time, to emphasize the different nature of the phenomena they display” [221, p. 128]. Considering the obvious ambiguity of the positions of scientists and, accordingly, the existence of many opinions on this matter, in view of the goals of the study, let us dwell on the concept of “economic criminality”, which more meaningfully characterizes exactly such a phenomenon in the economic sphere.

Regarding the importance of the concept of “economic crime”, it is, first of all, advisable to point out that in the scientific literature, traditionally, there is a considerable number of views on this issue, both among domestic and foreign scientists. Let’s get acquainted with the most common of them, and also offer the author’s definition of this definition.

№	Author(s)	Interpretation of the definition of “economic crime”
1.	Hans Joachim Schneider	“...economic crime is directed both against enterprises (abuse of trust, sabotage, production of substandard goods) and against

		consumers and employees of enterprises (violation of labor protection rules). In addition, economic crimes are committed by enterprises against competitors (violation of competition rules, industrial espionage), by individual enterprises against the state (receiving subsidies fraudulently) or by several enterprises jointly against the economic system (refusal to comply with competition rules), as well as against society as a whole (air and water pollution)” [222, p. 44].
2.	O. H. Kalman	“... a socio-economic phenomenon that is destructive to the economy, manifested in the commission of deliberate self-serving crimes in the sphere of legal and illegal economic activity, the main direct object of which are relations in the sphere of production and relations of ownership, distribution, exchange and consumption of goods and services for the purpose of earning” [223, p. 5].
3.	A. I. Dolhova	“... a complex set of several dozen crime scenes, provided by the criminal law, which include: theft, illegal currency deals, the making or sale of counterfeit money or securities, tax evasion, consumer fraud, concealment of funds in foreign currency, illegal business in trade, smuggling, issue, sale of goods that do not meet the requirements of security and other crimes” [224, p. 264].
4.	V. M. Popovych	“... the set of economic crimes committed in the sphere of civil circulation of things, rights, actions for a certain period of time with the unlawful use of legitimate technological accounting operations of financial-economic and civil-economic instruments of organizational, regulatory and control-management rights and powers” [225, p. 116].
5.	Y. V. Mokosh	“... mercenary acts committed by persons who perform certain functions in the sphere of production, turnover or financial activities and aim at obtaining illicit profits; high degree of their prevalence, continuous and widespread development under the guise of economic activity; ability to make rapid changes on the basis of professional activity using the necessary specialists; vigorous transition to new organizational and structural

		transformations and active opposition to law enforcement agencies” [226, p. 300].
6.	L. P. Skalozub, V. I. Vasylynychuk	“... a phenomenon peculiar to any state and arising as a result of highly intellectual criminal activity of persons for the purpose of illegally channeling part of economic resources to their advantage” [227, p. 232].
7.	O. Y. Dementieva	“... unlawful activity that affects the interests of the economy of the state as a whole, as well as the entrepreneurial activity and the interests of individual citizens, is constantly and systematically carried out with the purpose of obtaining money within the framework and under the cover of legitimate economic activity both by individuals and legal entities” [228, c. 13].
8.	N. K. Sukach	“a set of mercenary encroachments on property, on appropriation of part of the results of activity of enterprises, organizations and institutions, which contributes to the formation and commission of criminal and corruption actions, as a result of which the cash flows used by criminal elements for the purpose of enrichment are formed” [229, p. 12].
9.	V. T. Bilous	“... a kind of modern crime, which, unlike the traditional one, is a mass criminal offense of the economy, causes significant damage to it and is a threat to the development of the state” [74, p. 17].
10.	V. V. Kovalenko	“... the set of economic crimes that are characterized by systemic features” [215, p. 25].
11.	V. M. Popovych, P. A. Trachuk, S. V. Lohin and others	“... the set of economic crimes, committed in the sphere of civil circulation of things, rights and actions, envisaged by the Criminal Code of Ukraine, for a certain period of time with the unlawful use of legitimate technological and accounting operations, financial and economic and civil legal instruments, organizational and regulatory, control and management rights and powers” [230, p. 187].
12.	Y. V. Nevmezhenskyi	“... it is, first of all, all acts in which the economic gain of the subject is a direct motive, that is to say, of a selfish nature, and the purpose of such criminal offenses is the misappropriation. In

		order for a crime to be considered economic, it must be of a lasting, repeated nature, committed systematically and in the framework of economic or economic activities that are not primitive” [231, p. 10].
13.	M. V. Aursalidi	“... is a significant characteristic of the state of the national economy, which determines the level of its organization and the effectiveness of state regulation” [232, p. 6].
14.	N. I. Klymenko	“... the set of mercenary encroachments on economic relations protected by law, regardless of ownership and activity of its subjects” [233, p. 292].
15.	A. M. Yakovliev	“... a set of mercenary encroachments on property and the order of management of the national economy. But these are only cases of deliberate harm to state or collective property or economic interests of individual citizens and the economy when these actions are related to the specific situation of the criminal in the sphere of the economy and the nature of economic relations, a participant of which he is, or with his social role, social situation and position, characteristic for the functioning of individual elements of the economic mechanism” [234, p. 50-51].
16.	H. K. Mishyn	a manifestation in society of a common struggle for existence. In this case, the essence of economic crime, according to the scientist, in the conflict of economic interests [235, p. 33-34].

The table was created by the authors.

As we see in economic, legal and other professional sources, there are many approaches to understanding the essence of the term “economic criminality”. We believe that this is primarily due to the active interest of scientists in this concept, the versatility and diversity of this phenomenon, as well as the absence of this definition in the domestic legal plane. However, various aspects of this type of crime, in particular as one of the major threats to the economic security of the state, were in the field of view of scientists. First of all, it is expedient to single out meaningful complex researches of V. T. Belous «Coordination of management of law

enforcement bodies of Ukraine on fight against economic crime (administrative-legal aspect)», in which the author aimed at the systematic development of theoretical and methodological foundations and empirical and methodological means of a comprehensive approach to the problem of creating a management structure and legal support for the coordination of the activities of domestic law enforcement agencies, their interaction with international law enforcement agencies on combating economic crime [74, p. 5], M. B. Buchka “Modern mercenary economic crime and measures to prevent it”, in which the scientist made a comprehensive study of the criminological characteristics of modern mercenary economic crime, identification of the perpetrator, identification of the causes and conditions of the specified type of crime, its structural components, dynamics and main ways of overcoming [213, p. 4], V. V. Kovalenko “organization of prevention of economic crime in Ukraine” which aimed to develop conceptual foundations for the organization of prevention of economic crime in Ukraine in modern conditions and to determine the optimal ways to improve this area of law enforcement (social) practice [215, p. 6].

It is also advisable to name the scientific works of O. G. Kalman “Crime in the sphere of Ukrainian economy: theoretical and applied problems of prevention” dedicated to the comprehensive scientific development of conceptually theoretical and applied problems of crime prevention in the sphere of economy in Ukraine in the context of transformational economy, which includes the development of a holistic system of scientific views on crime in the sphere of economy, its determination and determination on this basis of the main directions of prevention and control of it, increase of efficiency of such activity [223, p. 6], I. V. Maslii «Institutional mechanism of counteraction to the criminalization of economy: criminological research» the purpose of which is to substantiate the concept of counteraction to the criminalization of the economy using the methodology of institutionalism, analysis of the modern institutional mechanism for counteracting the shadow and criminal activity in the economic sphere and making proposals for its improvement [236, p. 6], V. S. Burkal “Countering transnational organized crime

in the economy”, in which the scientist aimed at developing scientifically sound measures to counteract transnational organized crime in the economy based on the results of a comprehensive criminological analysis of its condition and trends, causes and conditions, the presence of which contributes to transnational crimes in the field of economy [237, p. 6]. R. O. Baranova “Formation and implementation of the state policy of prevention and counteraction to the legalization of proceeds from crime”, which carried out scientific substantiation of theoretical and methodological and practical foundations of the formation and implementation of the state policy of prevention and counteraction to the legalization (laundering) of the proceeds of crime, directions and ways of its improvement [238, p. 16]. A. V. Khaletsky “State mechanism for preventing economic crime in ensuring national security”, where in the work the author provides scientific substantiation of the necessity and possibilities of improving the state mechanism of preventing economic crime in the national security management system by the criterion of the country’s security management efficiency [239, p. 16].

Mention may also be made of M. V. Aursalidi’s research “Systematic methods of combating crime in the economy” [232], Dementieva Y. Y. “Problems of combating economic crime in foreign countries” [228], N. K. Sukach “Statistical estimation of the level economic crime” [229], V. H. Yaryhina “Economic crime in the economy” [210] and many others.

With regard to the most interpreted interpretations of that definition, in our opinion, it is worth agreeing with the majority of scholars who emphasize that economic crime is a set of unlawful acts resulting in damage to property or national economic interests. This, in turn, adversely affects the normal functioning of various economic processes involving the state. Taking into account the researched scientific works of domestic and foreign scientists, considering the peculiarities of current legal realities and realizing the real significance of this threat to the branches of the national economy, we propose our own vision of the concept of “economic crime” from the point of view of the threat to the economic security of the state. In our view, “economic crime” must be understood as a phenomenon inherent in any state, which

is expressed in socially dangerous, unlawfully highly intellectual, useful actions that result in the violation (or there are substantial grounds for violation) of the normal conditions for the functioning of a certain sphere of the national economy, as a result of the illegal redistribution of economic resources.

Like any scientific term, “economic crime” has certain features that express its content and, in their totality, create opportunities to differentiate the term from others similar to it. The set of such features, as R. I. Riashko correctly points out, and forms the content of the concept itself [13, p. 47]. In general, according to V. E. Zherebkin, the sign is all that the objects are similar to each other or different. Each object and phenomenon of the material world has numerous features [240, p. 25].

With regard to the concept of “economic crime”, it is obvious that for such a multifaceted phenomenon, scientists offer their own list of features. For example, J. V. Mochkos includes to it the following: 1) economic crime means selfish acts committed by persons who perform certain functions in the sphere of production, trade or financial activities and aim at obtaining illicit profits; 2) high degree of their prevalence, long-term and systematic development under the guise of economic activity; 3) ability to make rapid changes on the basis of professional activity using the necessary specialists; 4) vigorous transition to new organizational and structural transformations and active opposition to law enforcement agencies [226, p. 300]. O. V. Pshynnik attributes to the list of features: 1) selfish character; 2) highly intellectual in nature; 3) use of official position, corruption aspect; 4) latency; 5) encroachment on the order of management of the economy; 6) duration and systematic nature; 7) close connection with organized crime; 8) application of scientific and technological progress; 9) complex nature (i.e. combination of methods of counteraction); 10) danger to society and the state as a whole [241, p. 65].

A. I. Dolgova among them includes the following: 1) high latency. The lack of necessary investigative practice leads to the fact that even in the case of causing obvious harm to the economic interests of the individual, society and the state, there

are difficulties in applying the legal decision; 2) causing significant harm to society. The scientist provides statistics according to which the total losses from encroachments in the sphere of the credit and financial system amounted to 90% of the amount of material damage established in all criminal cases; 3) persistent negative tendencies, which are manifested in the formation of a semi-criminal mentality in a large part of the population; 4) organized nature. In most cases, economic crime is committed by groups or other criminal entities that use the system of economic and managerial communication [242, p. 484]. As I. M. Baziaruk points out, the difference between these criminal acts and others is that: "... first, they are committed in the sphere of legal and illegal economic activity; secondly, the perpetrators of these crimes can be both entrepreneurs and other persons facilitating business activities; third, they cause economic, political, moral harm to society and the state; fourth, aimed at obtaining economic benefits; fifth, they are only intentionally committed; sixth, they may be carried out by various means provided for by the current criminal law" [218, p. 6-7]. At the same time, according to the scientist, they "... are characterized by diversity, highly intellectual character, rapid adaptation of criminals to new forms and methods of entrepreneurial activity, mastering new technologies of conducting business operations" [218, p. 7].

In turn, D. M. Harko highlights the following features of economic crime: 1) is a type of crime, which is used mainly in the mass, accordingly causing mass harm; 2) covers various abuses of economic power; 3) committed in the process of professional activity of the manager's authority; 4) has multiple episodes of committing a crime; 5) committed by both natural and legal persons; 6) is a more complex socio-economic phenomenon than traditional crime; 7) is latent; 8) causes significant economic damage to the interests of the state [243]. S. I. Kravchuk refers to the inherent features of this phenomenon as follows: 1) lasting character; 2) high latency; 3) consists of criminal actions of economic entities; 4) encroach on the order of management of the economy; 5) committed by natural persons (this is explained by the fact that, under criminal law, only a natural person can be the subject of a crime); 6) is closely linked to organized crime, corruption and shady economic

activity; 7) forms a semi-criminal mentality in citizens of the state; 8) causes significant damage to the state, society or individual citizens [244].

In the scientific literature, the following group of signs of economic crime is proposed: 1) a phenomenon peculiar to any state that arises as a result of highly intelligent criminal activity of persons for the purpose of unlawful directing, part of economic resources in their favor; 2) arises in the sphere of management of public or private property and is connected with the use of official position with mercenary intentions; 3) the development of market relations, free competition, and ultimately – undermines the foundations of economic security of the state; 4) it serves as the basis for a “shadow” economy and promotes corruption and organized crime; 5) includes predominantly intentional socially dangerous acts perpetrated by persons who are included in the economic relations system (mainly by officials); 6) causes significant material damage; 7) causes social instability, disregard for law-abiding citizens in the state's ability to protect their interests; 8) has a high degree of latency and differs in the variety of ways of committing such crimes [245]. On this issue, the opinion of A. E. Dementieva deserves attention, which offers its own wide list of signs of the phenomenon under study. Namely, it is about: 1) mercenary character. The purpose of crime is to profit from the appropriation of economic resources in violation of the principle of equivalence. This feature is considered compulsory. In doing so, the crime may be committed for personal gain, in the interests of third parties or organizations; 2) committed in the process of professional activity. This feature is decisive in developing a definition of economic crime; 3) the connection with contracts and obligations arising from the entities between themselves and the state, which are inherent in the activities of production, processing, acquisition, distribution and exchange of material goods and services; 4) victim collectivity. This attribute is due to the fact that the object of the crime is the economy as a whole, its individual sectors, private business or individual groups of citizens; 5) concealment of the nature of the crimes for society; 6) victim anonymity. This indication indicates that these crimes are characterized by a large distance between the victim and the offender. When committing an economic crime, the victimization process is largely

hidden from the victim itself; 7) the presence of two entities – a legal entity (corporate crime) and an individual entity (employment crime), acting on behalf and in the interests of the enterprise. A legal entity is subject to crime only in countries where the law provides for criminal liability of legal persons (USA, France); 8) significant damage to the economic interests of the state, individual enterprises and citizens; 9) multiple in nature; 10) redistribution of material goods as a result of economic crimes; 11) ongoing systemic character [246, p. 13-14]. We believe that this set of economic crime features most fully and meaningfully characterizes the phenomenon we analyze, and we will take this vision of understanding of this issue as a basis in our research further.

Having formulated our own concept of “economic crime”, and defining the most reasonable approach to the totality of features of the latter, let us turn to the final part of our question – let’s find out its role in the question of influence on the economic security of the state. This is due to the fact that the proper state of the economic component of state security is the main indicator of determining the real possibilities in the state's exercise of its own functions. Therefore, it is important to understand how to effectively counteract the threats to this element, having previously established the importance of economic crime as a destructive factor for the economy of the state.

For the sake of completeness, it is first of all advisable to find out what constitutes the economic security of the state at the present stage. It will not be superfluous to carry out a theoretical and legal analysis of the relationships that arise in this area and are likely to be the target of criminal offenses.

In accordance with the Methodological recommendations for calculations of the level of economic security of Ukraine, approved by the order of the Ministry of Economic Development and Trade of Ukraine dated 29.10.2013 No. 1277 [247], the state of the national economy is considered, which allows to maintain resistance to internal and external threats, to provide high competitiveness in the world economic environment and characterize the ability of the national economy to sustainable and balanced growth [247]. Thus, we can emphasize that this definition focuses first on

the existence of a proper state of the economy, it is thought that this is one that will satisfy all economic interests of the state and the population. It is logical to assume that there is also a system of special, legally defined measures and entities that will directly implement their own functions to ensure its implementation in practice. Equally important is the maintenance of such conditions to ensure its competitiveness and growth. In general, it should be summarized and noted that the state of economic security of the state characterizes the general level of the economy of the country, the presence and level of threats to the state, society and person, the effectiveness of the economic policy of the state and state regulation of the economy, the full implementation of the functions of the state.

Concerning the importance of the economic security of the state, it is advisable to agree with the position of O. H. Kalman and H. Y. Darnopykh: 1) “the economic security of a country must be ensured, first of all, by the efficiency of the economy itself, that is, along with the state means of protection, it must protect itself on the basis of high productivity, product quality, competitiveness and other key indicators; 2) ensuring the economic security of the state cannot be carried out by purely market mechanisms of self-regulation; 3) it must be formed and maintained by the whole system of mechanisms of self-regulation and regulation, that is, with the help of state bodies and market institutions” [248].

The existence of the category of “economic security” is caused by the need of any system that carries out economic activity to protect itself from a number of destructive influences of various processes and phenomena having both endogenous and exogenous origin, in order to realize economic interests. The threat to economic security can be seen as an unwanted, but indispensable, satellite of any economic system that operates in difficult conditions of competition – a multifactorial, dynamic, uncertain environment. As Y. V. Tkachenko notes, “the ability and degree of ensuring the economic security of a state is determined by its ability to concentrate and distribute available resources for the purpose of ensuring its own security” [429, p. 152]. After all, any threat to economic security has a destabilizing effect on the existing stable state of the economic system, and also, in the short or long term, can

negatively affect its development.

Thus, economic security is an important element that ensures the effective functioning of state security, because, in the author's opinion, it is the material basis of national sovereignty and actually determines the real possibilities in guaranteeing its other types. At the same time, as M. R. Vavrin points out, security was and remains one of the most important aspects of the functioning of economic entities. Security is a basic need, an important task of every state, enterprise, and individual" [250, p. 10]. This, in our opinion, is a completely logical state of affairs, because only with the real support of these conditions it becomes possible to have a successful and competitive state in the international arena, which, in turn, will create conditions for the further dynamic and qualitative development of the latter.

The economic security, being a multifaceted, multi-faceted, systemic phenomenon, it certainly includes a number of other elements in its structure, each of which is essential for the stable functioning of not only the system of economic but also state security in general. Undoubtedly, economic security can be properly provided, and thus create many conditions for the development of a country, except when its structural elements are effectively functioning at all levels, which necessitates the study of this category as a coherent system, as well as the brief characteristics of each of the components of the specified system. In the context of the above, it is correct to say T. H. Vasylytsiv, who emphasizes that "... every higher level of the state economic security management system must form favorable foundations and prerequisites for ensuring the protection of the components and functional components of the lower level economic security object" [251, p. 14].

Directly characterizing the system of economic security of the state, it is advisable to agree with the opinion of V. K. Sienhachov, who notes that "as a system it consists of a large number of elements, it has a hierarchy of levels of organization capable of generating new levels in the process of development, with the new level influencing the previous ones. levels, rebuilds them, giving the system a new integrity. The system of economic security provides for the organization of activities of the state and society for making and implementing decisions in the field of

national security, taking into account the conceptual, organizational and resource aspects of the formation and effective functioning of the system of economic security” [252, p. 345]. As S. P. Kapitsa notes, “there is a close relationship between the levels of economic security of the state and its constituents, which must be taken into account when developing a set of reasonable and interconnected measures aimed at stabilizing and improving the indicators of economic security of an appropriate level of its formation” [253, p. 75]. Obviously, maintaining a normal state at every level, as well as ensuring that all the interconnections are properly maintained, will contribute to the smooth functioning of the whole holistic system.

In summary, it should be emphasized that the existence and legal recognition of the category “economic security of the state” is caused by the need of any system that carries out economic activity, to protect itself from a number of destructive influences of different processes and phenomena having both endogenous and exogenous origin, for the purpose of pursuing economic interests. It is also a priority for national security, since it is the material basis for its functioning, and therefore requires adequate legal protection against unlawful existing and potential encroachment (including corruption). The state's economic security system has a complex structure that includes investment-innovation, production, demographic, foreign economic, macroeconomic, food, social, energy and financial security, which are significant components for the national economy.

Regarding the theoretical and legal analysis of relations in this sphere, it is worth agreeing with the statement of K. V. Yurtayeva, who states that “the economy is the basis for the existence and stable development of any modern state. Accordingly, the formation of an effective system of economic relations that is resistant to negative external influences and at the same time integrated into the international economic space is one of the most important tasks of the national policy of the state” [254, p. 109]. It is obvious that protecting all such relationships is one of the important tasks of the competent state institutions and should be implemented through legally permissible measures. Among these measures, according to M. M. Olashin, special importance is given to “... measures of social prevention”

[220, p. 105]. Thus, B. S. Dyakov emphasizes that nationwide crime prevention provides the basis for the elimination or localization of criminogenic factors in society as a whole and in relation to certain social groups [255, p. 122]. They, according to M. I. Kamlyk, "... should aim at: 1) a clear definition of the functions of the state in regulating economic relations; 2) the formation of its economic and legal policy; 3) distribution of powers between central and local authorities in regulating economic processes; 4) creation of appropriate conditions for the proper legal behavior of economic entities; 5) ensuring equal legal protection of the state and non-state sectors of the economy; 6) creation of such market infrastructure that would provide equal opportunities for realizing the creative potential of various business entities; 7) establishing democratic principles of control over the activity of business structures, etc." [256, p. 47]. We are convinced that effective protection should contribute to the effective functioning of all elements of the economic component of national security.

Directly regarding the impact of this type of crime on the economic security of the country, it should be assured that such actions could potentially cause significant harm to the latter. For example, A. V. Khaletskyi, in assessing the state of economic security at national and regional levels, emphasizes the presence of a real strong influence on the system of economic security by the determinants of criminalization of economic relations and many stimulators of economic threats resulting from the combination of which forms the core of economic crime [239, p. 16-17]. Moreover, the scientist believes that "an important component of economic security associated with threats to the national security of the state is criminal security. Criminal security is a kind of security that does not have a specific medium, but has a strong impact on the economic state of the country (economic crimes, criminalization of society, etc.) and its citizens. One of the characteristic manifestations of the criminalization of an underdeveloped democratic society is the increase in crime in the economic sphere" [239, p. 9]. V. P. Prykhodko and O. I. Shaidorov also argue that "in the economic sphere, the most dangerous factors should be attributed to the intense growth of economic crime..." [257, p. 13; 258,

p. 56]. We agree with this view, as we are convinced that the consequences of many of these unlawful acts can, in fact, have a significant impact on the normal functioning of the national economy, hampering its further necessary sustainable development.

Such actions violate the established order of existing certain economic relations, creating prerequisites for the emergence of certain risks and imbalances in a particular area of various components of economic security of the state (banking, investment, tax, financial, etc.). An illustrative example is the activities of the organized criminal group “Carbanak” [259]. As a result, the banking systems of many countries, including Ukraine, have suffered significant financial losses. The amount of money received, according to “The Bell”, amounted to \$ 1.2 billion. [260]. Of course, in the financial system, as a result of committing this type of unlawful acts, certain imbalances arose, which impeded its proper functioning. You can also distinguish actions such as “skimming” [261], namely the creation of linings at ATMs that read the data of a plastic card of a bank customer [262] and many others.

In this context, it should be emphasized that in recent years there has been a tendency for an increase in the number of criminal offenses using information and communication technologies. Some of the common economic crimes are in the category of cybercrime. For example, the misappropriation or misappropriation of property in banking institutions is often done by introducing false information that is processed in electronic computers, automated systems, computer networks or stored on media such information produced by a person who has the right to access it, for example accountant or cashier-operator. Legalization of proceeds of crime is also often done through the use of advanced computer technology in the financial and banking fields. This crime is often called “money laundering”. The use of computer technologies to commit economic crimes increases their social dangers, generates new ways of committing economic crimes, questions the very process of committing them and masking the traces of economic crimes, and extends the geography of economic offenses while eliminating traditional national borders.

Today, cybercrime has become one of the five most common economic crimes in Ukraine. At the same time, a survey of employees and top executives of Ukrainian companies shows that 25% of organizations do not have appropriate policies and mechanisms to respond to cybercrime [263]. That is, there is an objective need for appropriate public and private response to effectively counteract this offense.

Having investigated this problem, it is worth noting that one of the priority tasks of any country aimed at its own sustainable dynamic development and creation of favorable conditions for the existence of acceptable social and material status of its population, remains the effective provision of economic security of the state. Successful completion of this task requires an appropriate range of organizational, legal, economic and other state-legalized measures. One such measure is the effective and systematic counteraction to existing and latent destructive factors that adversely affect the normal course of economic processes. Among such well-known factors is the so-called “economic crime”. “Economic crime” should be understood as a phenomenon inherent in any state, which is expressed in socially dangerous, unlawful highly intellectual, useful actions that result in the violation (or there are substantial grounds for violation) of normal conditions for the functioning of a particular sphere of national economy, in the aftermath of the national economy, economic resources of the country.

Such crime has a number of characteristic features. These include, in particular, the following: 1) mercenary nature; 2) committing in the course of professional activity; 3) compliance with contracts and obligations for the production, distribution and redistribution of tangible goods; 4) victim collectivity; 5) concealment of the nature of the crimes for society; 6) victim anonymity; 7) the presence of two entities – a legal entity (corporate crime) and an individual entity (employment crime) acting on behalf and in the interests of the enterprise; 8) significant damage to the economic interests of the state, individual enterprises and citizens; 9) multiple in nature; 10) redistribution of material goods; 11) ongoing systemic character [228, p. 13-14].

The results of the study found that economic crime is one of the greatest real

threats to the economic security of the state. It is emphasized that such actions violate the established order of existing certain economic relations, creating prerequisites for the emergence of certain risks and imbalances in one or another area of different components of the economic security of the state (banking, investment, tax, financial, etc.), slowing down the necessary development for the country.

3.2. Legal characterization of economic crimes as one of the threats to the economic security of the state

Investigating the issue of economic crime, in particular its impact on the economic security of the state, it was found out and proved that such a phenomenon is inherent in the economy of any country and can destructively affect its economic component. It is, as already noted, characterized by self-interest, victim collectivity, concealment, substantial losses, multiple and ongoing systemic character and other features. Such crime is manifested, in particular, by committing so-called “economic crimes” which, having their own wide arsenal of methods, can have a significant destructive effect on the normal course of certain economic processes, hindering the development of the national economy as a whole.

The shortcomings of the domestic legal regulation of the economic sphere, irresponsible state policy, modern market relations, as well as rapid scientific and technological progress all contribute to the intensification of criminal activity, systematically negatively affecting the national economy. A striking demonstration of the latter is the almost complete lack of regulation of the Bitcoin market – an out-of-state payment system and, at the same time, a unit of account in this network, which ensures the functioning and protection of the system using cryptographic methods. The absence of a consolidated position on the regulation of the Bitcoin market in Ukraine and the artificial tightening in the adoption of relevant regulatory acts leads to the use of this cryptocurrency in crimes in the sphere of economy and in corruption schemes [254, p. 115]. This is the case in many other areas of economic relations, creating a favorable environment for committing economic crimes. As a

result of such actions, the processes of criminalization of economic relations are active, the level of the “shadow” economy is constantly increasing, the number of financial obligations of the state to international institutions is increasing, the competitiveness and investment attractiveness of Ukraine in the international arena are diminishing and other destabilizations are emerging. It also creates negative sentiment among the population, creating the risk of crisis political phenomena that could potentially threaten national security. In view of this, the mentioned type of threats should be considered as one of the essential destructive factors for the economic security of Ukraine, which substantiates the feasibility of studying and investigating such an illegal phenomenon.

Various aspects related to economic crimes have been studied and researched by many domestic and foreign scientists. Among them, it is advisable to highlight the following: M. I. Bazhanov, V. P. Bakhin, V. T. Bilous, V. S. Burkal, V. I. Vasylynychuk, R. V. Veresha, B. V. Volzhenkyn, L. V. Herasymenko, I. V. Hodunov, V. O. Honcharov, A. L. Dudnikov, N. A. Zherzh, V. V. Kovalenko, V. P. Korzh, M. Y. Korzhanskyi, H. S. Krainyk, V. N. Kudriavtsev, N. I. Kriukova, Y. Y. Liakunov, A. Marek, P. S. Matyshevskyi, H. A. Matusovskyi, S. V. Novikov, A. Y. Ovcharenko, T. O. Skakun, L. P. Skalozub, Y. L. Strieltsov, V. I. Franchuk, A. M. Shcherbakovskyi and many others. At the same time, they are convinced that, today, the above question remains relevant and certainly needs attention.

In order to make a meaningful analysis of the category “economic crimes”, it is necessary to focus first on the concept of “crime”, which is broader than the previous one. It is thought that this approach will ensure the comprehensiveness of the study, as well as a meaningful understanding of the nature of this phenomenon and economic crimes in general.

Exploring the concept of “crime”, we should pay attention to the following thesis: “depending on why more importance was given to the social or legal characterization of crime, there are three definitions of this concept: formal, material and formal-material. The formal definition reflects the legal nature, legal features of the crime: a crime is recognized as an act that is punishable by law (criminal is

punishable, or criminal is what is provided by criminal law). The material definition distinguishes only the social essence of the crime, its contradiction to certain social values (crime is a socially dangerous act). The formal and material definition combines the social and legal characteristics of crime (a crime is a socially dangerous and criminal act envisaged by criminal law)” [264]. That is, there are several approaches in the scientific literature to interpret the definition of “crime”.

For this reason, it is worth agreeing with the common scientific opinion of A. V. Vasilyev and S. V. Moshkin, who, analyzing the issues of theoretical problems of modernity before defining the concept of “crime”, convinced that “modern legal science views crime as a kind of legal (more precisely – unlawful) conduct with all its inherent properties. Against this background, the additional features that are introduced in the definition of a crime can be considered as a specification of its substantive and legal features. It should also be borne in mind that the separation of material and formal sides of a crime is permissible for informative purposes only. Separately, as a phenomenon of social (socially dangerous behavior) or legal (criminal unlawful behavior) crime does not exist. It is known only in the unity of its existence as a behavior of socially dangerous and prohibited by criminal law [265, p. 196].

With regard to the meaning of this term, first of all, we must understand that it is a criminal act, that is, according to Art. 11 of the Criminal code of Ukraine dated 05.04.2001 № 2341-III [40] socially dangerous offenses committed by the subject of crime [40]. The concept of crime in criminal law is a universal and fundamental category: it is at the heart of the content of all criminal law norms and institutions of both the General and the Special Part of the Criminal Code of Ukraine [40] and allows to distinguish crime from other offenses [266]. Therefore, it is only about such acts that are recognized as criminal offenses under the criminal law and, accordingly, special measures of influence by the state can be applied to the perpetrators.

Crime is first and foremost the real behavior of a person: acting in the form of action or inaction. The personal opinion of the person, his / her views, his / her

qualities are not punished, because the crime is only a willful, conscious act, which will manifest in active behavior or inactivity of the person. The crime is also subject to moral condemnation. The crime is also subject to moral condemnation. The subject of the crime always acts immorally, but the set of his negative moral qualities, defects, can be different and often depends on the type of crime he committed [267, p. 192]. In this regard, R. V. Kravtsov emphasizes that “an act is defined as a violation of the criminal prohibition to refrain from certain behavior. Inaction is a failure to fulfill obligations” [268, p. 39]. Such actions should be made aware of the subject(s) of the potential criminal act. Mindfulness is one of the main conditions for recognizing a criminal act. Unconscious acts are not regarded as criminal in the criminal sense. Reflexive movements of the body or movement committed during sleep or unconsciousness, even if they have caused no harm to anyone, are not criminal. An action is regarded as involuntary (i.e., excludes liability) if it was committed under physical constraint (for example, if a person was pushed into a glass shop window)” [268, p. 39-40].

At the same time, inactivity, according to V. Buzhor, is characterized by three features: 1) the obligation of a person to perform a certain action; 2) the ability to make it in these conditions; 3) the person’s failure to perform the actions required of him. The obligation to perform certain actions may stem from the law, professional or official duties, from the previous behavior of the person who created the threat of harm to any protected by law values. The ability of a person to perform the necessary actions is determined on the basis of his personal physical and mental qualities, his status at the moment, his level of knowledge, qualifications, etc. If a person objectively could not take the necessary action, his inaction is not a manifestation of his will, and therefore, an act in the criminal sense. Inactivity under the influence of irresistible force [269, p. 22].

Thus, when investigating the concept of crime, all researchers should understand that there is an opinion when in certain circumstances it is accepted to distinguish three approaches to the definition of the specified term: material, formal, formal and material. From the point of view of national law, the meaning of this

definition is to be considered as a dangerous act by the perpetrator of a crime. That is, we are talking exclusively about such acts that are recognized as crimes by the norms of criminal law. The crimes are committed in the form of action or inaction. Such actions should be made aware of the subject(s) of the potential criminal act. It should also be noted that inactivity is characterized by certain features: 1) it is the duty of the person to perform a specific action; 2) the ability to make it in these conditions; 3) the person's failure to perform the actions required of him [269, p. 22].

Investigating the definition of "crime" and without resorting to the analysis of other essential aspects of this phenomenon (the composition of the crime, the characteristics of its elements, peculiarities of bringing to account for these acts, etc.), we will consider, as well as analyze existing approaches to understanding the meaning of "economic crime", which is one of the objects of scientific interest of the authors. Indeed, the very definition of such a definition will help to isolate those criminal structures that adversely affect the economic security of the state.

It should be emphasized that there are many opinions in scientific sources about the essence of this phenomenon. Thus, E. L. Strieltsov under such crimes understands "... criminal acts envisaged by the criminal law aimed at violation of property relations (property relations) and the existing order of economic activity" [270, p. 113]. According to V. I. Vasylinchuk and L. P. Skalozub, "crimes in the sphere of economy are different types of deliberate unlawful socially dangerous acts of persons with the use of the opportunities given to them or position, which encroach on the order of functioning of the economic system of Ukraine or the relations established by the current legislation. in the sphere of economic or service activities and committed for the purpose of illicit enrichment, the responsibility for which is provided for by the criminal legislation of Ukraine" [271, p. 233]. V. P. Vierin "... refers to crimes against the economy in the sphere of all crimes against property, including acts of violence and violence, as well as crimes in the sphere of economic activity and crimes against the interests of the service in commercial and other organizations" [272, p. 133].

According to T. O. Skakun, “economic crime is an unlawful act committed in the sphere of economy with abuse of power, which encroaches on the order of economic management and aims at obtaining economic benefits” [199]. V. P. Korzh considering such actions, in the conditions of market relations, notes that these “...crimes in the sphere of property relations, financial, economic and service activities carried out by a special subject or subject composition (organized criminal group, criminal organization) in the process of production, distribution, exchange and consumption of material goods and services at enterprises, institutions, organizations of priority areas of the economy using criminal-corruption technologies of legal and shadow business, corruption relations with officials and officials of bodies of administrative, financial, tax, customs control» [273, p. 191]. N. I. Kryukova states that these are crimes that: 1) are committed directly in the sphere of economic activity; 2) some of the crimes against the interests of the service in business organizations; 3) some of the crimes against the civil service and the service in local self-government bodies; 4) the part of crimes against property that affect economic interests [274 p. 121]. It is believed that economic crimes should be considered acts, long-term, systematic and self-serving nature, carried out in the framework of economic activities, which is the very basis of these actions [275]. N. A. Zherzh convinces, under this concept, it is expedient to understand “...provided by the Criminal Code of Ukraine socially dangerous guilty acts, which are committed by the subject of crime and cause damage to social and economic relations and mechanism of management” [276, p. 93]. According to B. V. Volzhenkin, economics should be called crimes whose generic object is the economy as a set of industrial (economic) relations concerning the production, exchange, distribution and consumption of material goods [277, p. 79-80].

Again, we would like to point out that there is no unanimous position among scholars regarding the essence of this definition. It is only logical and logical that everyone agrees on the focus of these actions on certain economic relations. In view of the above, as well as having an understanding of the peculiarities of this type of crime and the scope of their destructive influence, we propose to define the term

“economic crimes” as a threat to the economic security of the state.

Again, we would like to point out that there is no unanimous position among scholars regarding the essence of this definition. It is only logical and logical that everyone agrees on the focus of these actions on certain economic relations. In our opinion, this group of crimes should be understood as pertaining to the criminal offenses envisaged by the current criminal law, which, as a result, reduce or risk reducing the efficiency of the functioning of the national economy and, consequently, its capacity for sustainable and balanced growth is lost.

All these actions are characterized by a certain set of features. It is worth agreeing with V. N. Kudryavtsev, who states that “the concept of “sign” refers to the number of fundamental categories in different branches of legal science, including criminal law, criminal process, forensics and the theory of operational investigative activity, as well as in operational investigative and investigative practice. Signs of crime characterize different sides and different phenomena that reflect” [278, p. 94]. Some features allow you to determine the generic, species affiliation of economic crimes. If a common trait is a means of recognizing a crime, then the individual traits serve as a means of gaining knowledge of the crime's place in the criminal justice classification system, which is necessary for its proper criminal-law qualification. Finally, the third level is the features of the elements of the crime (objective and subjective) that are inherent in all crimes of a particular kind. The crime element is part of the crime system, including a group of attributes appropriate to the different parties to the crime: its subject, the objective side, the subject and the subjective side. Under the elements of the elements of the crime in law are understood the specific types and varieties of circumstances that are components of the criminal elements of the crime, the guidance contained in the disposition of an article of the Special Part of the Criminal Code [279, p. 22].

It should be noted that there is some inconsistency in the scientific literature regarding the vision of the quantitative composition of such criminal acts. For example, M. I. Panov and V. P. Tykhyi distinguish his following features: 1) unlawfulness; 2) social danger; 3) guilt; 4) punishment; 5) committing a crime

[280, p. 70]. M. I. Khavroniuk emphasizes the existence of the following features: 1) illegality; 2) social danger; 3) guilt; 4) punishment; 5) committing a crime; 6) crime is an act (act or omission of act) [281, p. 98]. Instead, M. Y. Korzhansky proposes the following composition: 1) unlawfulness; 2) social danger; 3) guilt; 4) punishment; 5) crime is an act (act or omission of act) [282, p. 79].

As for economic crimes, what is interesting is the opinion of A. M. Shcherbakovskiy, who asserts that "... in the criminalistic aspect, a crime is relevant information extracted from the traces of the crime and evaluated by the subject of investigation, and the totality of signs of economic crime – it is an information model that contains knowledge about such features of the act, reflected in its traces, which have a criminal law value" [283, p. 626]. We should also pay attention to the position already mentioned by N. A. Zherzh, which states that "since any type of crime must come from the concept of crime and contain all its features, crime in the sphere of economy is defined as an act that: 1) provided for by criminal law; 2) committed by the subject of the crime; 3) guilty; 4) socially dangerous. At the same time, the specificity of this group of crimes, which distinguishes it from others, is the presence of a sign 5) encroaches on socio-economic relations and / or established mechanism of management" [276, p. 93].

But, in our opinion, in the context of the research, we should take as a basis the classical set of signs which supporters, in particular, are H. S. Krainy and A. Y. Ovcharenko, namely, guilt, wrongfulness, public danger, punishment and the subject of crime [284, p. 309-310]. Among them, given the chosen topic of work, it is especially worth paying attention to such as social danger. As we can see, this definition includes two components: "public", "danger". Regarding the first element, it is seen that "... the expression of social relations, the position of people in society; created, accumulated by society in the process of production; concerns society" [285, p. 1137]. Being acquainted with the etymological meaning of the second element, we can agree that we are talking about "the possibility of an accident, an accident, a catastrophe, harm, etc.; a condition where someone is threatened by something; to be endangered" [286, p. 747]. Obviously, we are talking

about the occurrence of a certain real danger to society (all or, as a rule, part of it, a particular individual). A similar conclusion in his research is made by R. M. Rudkovskaya, emphasizing that such "... danger as a sign of the concept of crime is a category of criminal law which reflects the act of causing, which contains all the obligatory signs of a crime, substantial damage to the object, who is under criminal protection, or creates a real threat of causing such harm" [287, p. 150]. This statement is perfectly justified and substantively characterizes the scientific definition we are considering.

The importance of such a feature, according to N. F. Kuznetsova, is manifested in the fact that: 1) public danger of acting by nature is an objective property of a crime, that is, not dependent on its legal assessment by law. However, it becomes a property of the crime only after such evaluation of its Criminal Code; 2) public danger in content – an objective and subjective category, conditioned by a set of all mandatory elements of a crime; 3) the code uses the term and the term "public danger" in two meanings: only as objective and as objectively subjective harm; 4) public danger of acts is the basis of their criminalization by law; 5) public danger serves as a basis for bringing a guilty person to justice; 6) the nature and degree of public danger determines the categorization of crimes; 7) public danger of crime – the first criterion for individualization of punishment; 8) public danger is such a specific property of a crime that allows to distinguish crimes from non-criminal offenses and minor acts [288, p. 121]. It is, in D. S. Azarov's opinion, "... as the ability to act to cause or threaten to cause harm is certainly the basic material property of a crime, regardless of whether such property is enshrined in law" [289, p. 144]. As V. I. Smirnov notes, this sign "... harms the relations protected by the criminal law or contains a real possibility of causing such harm. Public danger as a sign of crime is assessed at two levels: 1) legislative, when the legislator criminalizes a certain socially dangerous act; 2) to the law when the investigating body, the investigator, the prosecutor, the judge evaluates the public danger of the particular crime. Therefore, social danger belongs to the concept of evaluation. The criterion for the assessment of public danger, its degree is the objective and subjective signs

of crime: the object of the crime, the consequences, the mode of crime, the form of guilt, motive and purpose, etc. The public danger of a criminal act is a fundamental category of criminal law, so the public danger of a criminal act must be the starting point and the final point of any criminal investigation. Only public danger as an essential feature of a criminal act makes it possible to properly comprehend other criminal categories and, at the same time, it is comprehended only through the totality of definitions of other criminal categories” [290, p. 29-31].

The content of public danger is most carefully disclosed through the structure of the act, while separating the following elements: action, consequences, subjective and objective side, the person who committed the act [291, p. 41]. All these components are important for establishing the fact of committing a particular economic crime. An important factor is also the determination of the nature and degree of public danger. The nature of the social danger is determined by the type of public relations that is being attacked, that is, the object of the crime. The degree of social danger is a quantitative aspect of social danger, which is determined by the gravity of the consequences, the characteristics of the assault, the nature of the fault, the characteristics of the subject, that is, specific manifestations of the features of the act, except the object of the assault [292, p. 83]. Obviously, this particular feature most significantly reflects the possible consequences of the direct commission of so-called “economic crimes”, while simultaneously demonstrating all the difficulties that may arise as a result of the establishment of this type of offenses.

One of the signs, as already noted, is unlawfulness. In his opinion, A. Y. Fonariyuk, “... should be interpreted as contradicting the normative model of behavior created by the legislation, in other words, the non-compliance with the sanctioned norms defined by it for the purpose of regulating public relations. Such patterns of behavior are approved either by rules prohibiting certain conduct in certain cases, or by statutory norms that prescribe certain behavior (for example, assistance, reporting of a crime). The essence of wrongfulness, therefore, lies in the fact that the act violates the order or prohibition of specific conduct, or restraint from such conduct, and thus violates the sanctioned norm” [293, p. 67-68]. According to

paragraph 22 of Art. 92 of the Constitution of Ukraine dated 28.06.1996 № 254к/96-VR [5], crime is determined only by the laws of Ukraine [5]. Obviously, in our case it is a violation of the relevant provisions of the law on criminal liability. It is worth noting the opinion of A. Marek, who, in the study of this feature according to the German legal literature, finds that it is accepted to distinguish between material and formal wrongfulness, emphasizing the presence in the structure of action such element as social harm. The author argues that in the case of isolation of the element of social harm in legal science, contra-types could not be investigated at all, it would be sufficient to analyze only those cases where the act is not socially harmful. However, the scientist, in another statement, expresses himself somewhat differently in this regard, saying the following: "... the very fact of the absence of public harm to an act having the features of a type of forbidden act does not evade unlawfulness because it is a normative feature. In such a case it would be superfluous to introduce circumstances that exclude wrongfulness" [294, p. 93]. As to guilt, as emphasized by G. S. Krainyk and A. E. Ovcharenko, "this sign reflects the most important principle of criminal law – subjective attitude, that is, responsibility only for the presence of guilt arising from Art. 62 of the Constitution of Ukraine dated 28.06.1996 № 254к/96-VR [5]. Thus, the law on criminal liability excludes an objective attitude, that is, liability for damage caused by lack of guilt, which according to Art. 23 of the Criminal Code is the mental attitude of a person to an act or omission and their consequences, expressed in the form of intent or negligence. According to Part 1 of Art. 62 of the Constitution of Ukraine dated 28.06.1996 № 254к/96-VR [5] and Part 1 of Art. 11 of the Criminal Code dated 23.04.2001 № 2341-III [40] in criminal law only guilty responsibility is possible, it does not know the responsibility of guilt. There is no crime without guilt" [284, p. 309].

Guilt has certain characteristics, which include: 1) the content of the guilt – the attitude of the person to the whole set of objective features of the act he commits; 2) social essence – the negative or neglectful attitude of the person who committed the crime to the public relations, which are protected by the law on criminal liability; 3) the degree of guilt – a quantitative indicator, an evaluation category, which

expresses the degree of negative attitude of the person to the basic social values protected by the law on criminal liability; 4) forms of guilt – the combination of certain signs of the consciousness and will of a person committing a social danger of action, stipulated by the criminal law, specified in the law [295, p. 280].

And as a sign of punishment, which means the threat of punishment contained in criminal sanctions. At the same time, the act, for which the law provides for criminal punishment, does not lose the properties of the crime, unless in the specific case of its commission no punishment will be imposed for it [296, p. 260]. Punishment is a sign of a crime, which is manifested in the fact that every crime is punishable by law, and the perpetrator can be punished for each of his criminal offenses [297].

Concerning the last sign – the subject of the crime, as P. P. Matyshevskiy emphasizes, he “... is considered to be an individual who committed a criminal act prohibited by criminal law at the age of criminal responsibility, and who was aware of the social danger of such act and directed it” [298, p. 123]. According to Art. 18-22 of the Criminal Code of Ukraine, dated 05.04.2001 № 2341-III [40], this is, exceptionally, a natural convicted person who has committed a crime at an age from which, in accordance with the criminal legislation, criminal liability may arise [40]. At the same time, socially dangerous acts of both legal entities and non-convicts, as well as persons who have not reached the established Criminal Code of Ukraine [40], which may be subject to criminal liability, are not defined by the crime [284, p. 310]. We are convinced that, of course, all these features fully characterize economic crimes.

Regarding the types of these legally recognized unlawful acts, it is rather debatable to form a generalized scientific opinion regarding the quantitative and species composition of the latter. This can be concluded by analyzing the relevant scientific literature, including the views of scientists on understanding the essence of the term “economic crime”.

According to Y. Y. Lyakunov, “... the law of Ukraine today does not clearly define such a legislative concept as an economic crime, but crimes of economic

orientation cover a large range of criminal attacks on economic security.

According to Y. Y. Liyakunov, "... the law of Ukraine today does not clearly define such a legislative concept as an economic crime, but crimes of economic orientation cover a large range of criminal attacks on economic security. The Criminal Code of Ukraine [299], adopted by the Verkhovna Rada in 2001, according to some scholars, has about 50 articles, which provide for responsibility for crimes in the sphere of economic relations. These include section VII of the Criminal Code of Ukraine [40] "Crimes in the Field of Economic Activity", the rules of which provide for liability for smuggling (Article 201), engaging in prohibited types of economic activity (Article 203), unlawful manufacture, storage, sale or transportation for the purpose of sale of excisable goods (Article 204), fictitious business (Article 205), legalization (laundering) of money and other property obtained by criminal means (Article 209), tax evasion, fees and other mandatory payments (Article 212), unlawful privatization of state, private property (Article 233) and other crimes in the sphere of economic relations. The specificity of the features of the specified range of crimes is that they are largely self-motivated and perpetrated by persons who perform certain functions in the sphere of production and services, as well as by persons connected with the state regulation of such activity and control over it. However, it is necessary to establish the definition of such a concept from the standpoint of criminal law, therefore, there are constantly proposals for the allocation of such a group of crimes in the system of the Special part [35, p. 15].

S. S. Cherniavskiy proposes the following gradation of these unlawful acts: crimes in the sphere of property relations (Art. 190-191); financial crime ("financial" crimes) (art. 199-200, 207-212, 215-224); crimes in the field of entrepreneurship, competitive relations and other activities of economic entities (Articles 202-206, 213-214); crimes in the field of protection against monopoly power and unfair competition (Art. 228, 231-232); crimes in the field of consumer rights and public services (Articles 225-227, 229); crimes in the sphere of privatization of state or communal property (Art. 233-235); customs offenses (Art. 201) [300, p. 87].

According to A.L. Dudnikov, the following types of crimes belong to the system of economic crimes: 1) crimes against property – fraud (Art. 190), misappropriation, misappropriation of manna or seizure by abuse of office (Art. 191); 2) crimes against the financial system – production, storage, purchase, transportation, transfer, import to Ukraine for sale or sale of counterfeit money, government securities or state lottery tickets (Art. 199), illegal acts with transfer documents, payment cards and other means of access to bank accounts, equipment for their production (Art. 200), smuggling (Art. 201), illegal manufacture, storage, sale or transportation for the purpose of sale of excisable goods (Art. 204), evasion of return of proceeds in foreign currency (Art. 207), illegal opening or use of foreign currency accounts (Art. 208), tax, fees, and other obligatory payments evasion (Art. 212), tax evasion on compulsory state pension insurance (Art. 212¹), forgery of postage and travel tickets (Art. 215), illicit manufacture, forgery, use or sale of illegally made, obtained or forged excise duty stamps or controls marks (Art. 216), fraud with financial resources (Art. 222), violation of the order of issue and circulation of securities (Art. 223), production, sale of use of counterfeit non-governmental securities (Art. 224); 3) crimes in the sphere of budget execution – violation of the legislation on the budget system of Ukraine (Art. 210), issuance of normative-legal or administrative acts that change budget revenues and expenditures contrary to the procedure established by law (Art. 211); 4) crimes in the field of business activities - violation of the procedure for engaging in economic and banking activities (Art. 202), engaging in prohibited types of economic activity (Art. 203), illicit circulation of disks for laser reading systems, dies, equipment and raw materials for their production (Art. 203¹), fictitious entrepreneurship (Art. 205), counteraction to legitimate business activities (Art. 206), legalization (laundering) of illegal proceeds (Art. 209), violation of procedure order with scrap metal (Art. 213), violation of the rules of giving precious metals and precious stones (Art. 214), fictitious bankruptcy (Art. 218), pushing to bankruptcy (Art. 219), concealment of persistent financial insolvency (Art. 220), illegal actions in case of bankruptcy (Art. 221); 5) crimes in the field of free competition, coercion to

anticompetitive concerted actions (Art. 228), unlawful use of the mark for goods and services, trade name, qualified indication of the origin of goods (Art. 229), illegal collection for the purpose of use or use of information, constituting commercial or bank secrecy (Art. 231). disclosure of commercial or banking secrecy (Art. 232), 6) crimes in the sphere of privatization – illegal privatization of state, communal property (Art. 233), unlawful acts on privatization papers (Art. 234), non-compliance by a person with mandatory conditions for privatization of state, communal property or businesses and their subsequent use (Art. 235); 7) crimes in the field of consumer rights – unlawful manufacture, sale or use of the state assay mark (Art. 217), deception of buyers and customers (Art. 225), falsification of measuring instruments (Art. 226), production or sale of substandard products (Art. 227); 8) official crimes (in the presence of material damage) – abuse of power or office (Art. 364), excess of power or office (Art. 365), official forgery (Art. 366), official negligence (Art. 367), obtaining bribes (Art. 368), bribery (Art. 369), provocation of bribes (Art. 370); 9) crimes in the field of computer activity – unauthorized interference with the operation of computers, automated systems, computer networks or telecommunication networks (Art. 361), creation of malicious software or hardware for the purpose of use, distribution or sale, as well as their distribution or sale (Art. 361¹), unauthorized sale or distribution of restricted data stored in computers, automated systems, computer networks or data storage devices (Art. 361²), unauthorized actions with data that is processed in computers, automated systems, computer networks or stored on data storage devices, committed by a person who has the right to access it (Art. 362); violation of the rules of operation computers, automated systems, computer networks or telecommunication networks, of the protection procedure or rules for the protection of the information processed (Art. 363) [301].

V.I. Franchuk identifies the following groups of economic crimes: crimes against property - misappropriation, embezzlement or seizure by abuse of office (Art. 185, 186, 188-192); crimes in the field of economic activity (Art. 199-235), the most dangerous of which are: smuggling (Art. 201), fictitious entrepreneurship

(Art. 205), legalization (laundering) of illegal proceeds (Art. 209), misuse of budgetary funds, budget expenditures (Art. 210), tax , fees (compulsory payments) evasion (Art. 212), fraud with financial resources (Art. 222); crimes in the use of computers, systems and computer networks (Art. 361-363); offenses in the field of official activity (Art. 364-370), in particular: abuse of power or office (Art. 364), abuse of power or authority by a law enforcement officer (Art. 365); official forgery (Art. 366); official negligence (Art. 367); acceptance of an offer, promise or receipt of undue benefit by an official (Art. 368); an offer, promise or misappropriation to an official (Art. 369); bribery provocation (Art. 370) [106, p. 123-124].

V.V. Kovalenko, in his own dissertation, instead divides them into two key groups – the main and the subordinate ones. In his view, “the main (predicate) economic crimes include those that are directly aimed at seizing someone else's property or obtaining other illegal gain: fraud (Art. 190); seizure of someone else's property through abuse of office (Part 2 of Art. 191); crimes related to the manufacture and use of counterfeit money and securities (Art. 199); smuggling (Art. 201); evasion of foreign exchange earnings (Art. 207); tax, fees, and other mandatory payments evasion (Art. 212); fraud with financial resources (Art. 222). The purpose of a major crime is to obtain some material gain and lies at the root of the subject criminal behavior motives [215, p. 29].

Subordinate (secondary) crimes may include: illegal acts with transfer documents, payment cards and other means of access to bank accounts, equipment for their production (Art. 200); bogus entrepreneurship (Art. 205); unlawful opening or use of foreign currency accounts outside Ukraine (Art. 208); legalization (laundering) of money and other property obtained by criminal means (Art. 209); violation of the legislation on the budget system of Ukraine (Art. 210); fictitious bankruptcy (Art. 218); pushing to bankruptcy (Art. 219); concealment of persistent financial insolvency (Art. 220); unlawful acts in the case of bankruptcy (Art. 221); violation of the order of issue (issue) and circulation of securities (Art. 223); production, sale and use of counterfeit non-government securities (Art. 224); counterfeiting of documents, seals, stamps and forms, their sale, use of forged

documents (Art. 358); abuse of power or office (Art. 364); official forgery (Art. 366); crimes in the use of electronic computers (computers, systems and computer networks (Art. 361-363). Subordinate crimes act as a form, method or create favorable conditions for committing or concealing a major crime [215, p. 29-30].

As we can see from the academic literature, there are many approaches to the types of economic crimes, each of them has its own reasoned explanation and deserves attention. We consider it advisable to offer our vision of a set of criminal acts the consequences of which can destructively affect the normal functioning of an element of the economic component of national security.

These include, in the opinion of the authors, the following criminal offenses provided for by the provisions of the applicable law on criminal liability: 1) "Manufacture, storage, purchase, transportation, transmission, import to Ukraine of government securities, government lottery tickets, excise tax stamps or holographic security features with the purpose of usage during goods sale procedure" (Art. 199); 2) "Illegal actions with transfer documents, payment cards and other means of access to bank accounts, electronic money, equipment for their production" (Art. 200); 3) "Smuggling" (art. 201); 4) "Moving across the customs border of Ukraine outside the customs control or with the hiding from the customs control of timber or timber of valuable and rare species of trees, timber untreated, as well as other timber prohibited to export outside the customs territory of Ukraine" (Art. 201¹); 5) "Illicit circulation of disks for laser reading systems, dies, equipment and raw materials for their production" (Art. 203¹); 6) "Gambling" (Art. 203²); 7) "Illegal manufacture, storage, sale or transportation for the sale of excisable goods" (Art. 204); 8) "Fictitious Entrepreneurship" (Art. 205); 9) "Falsification of documents submitted for the state registration of a legal entity and individual entrepreneurs" (Art. 205¹); 10) "Counter measures to legitimate economic activity" (Art. 206); 11) "Unlawful seizure of an enterprise, institution, organization property" (Art. 206²); 12) "Legalization (laundering) of crime proceeds" (Art. 209); 13) "Deliberate violation of the legislation requirements on the prevention and

counteraction to the legalization (laundering) of crime proceeds or the financing of terrorism” (Art. 209¹); 14) “Inappropriate use of budgetary funds, execution of budget expenditures or granting of credits from the budget without established budgetary allocations or exceeding them” (Art. 210); 15) “Issuing regulations that reduce budget revenues or increase budget expenditures contrary to law” (Art. 211); 16) “Tax, fees (obligatory payments) evasion” (Art. 212); 17) “Avoidance of payment of a single contribution to compulsory state social insurance and insurance contributions to compulsory state pension insurance” (Art. 212¹); 18) “Violation of the procedure for scrap metal operations” (Art. 213); 19) “Illegal manufacture, forgery, use or sale of illegally made, obtained or forged control marks” (Art. 216); 20) “Pushing the bank to insolvency” (Art. 218¹); 21) “Pushing to bankruptcy” (Art. 219); 22) “Violation of the procedure for maintaining the depositor database or the order of reporting” (Art. 220¹); 23) “Falsification of financial documents and reports of a financial organization, concealment of insolvency of a financial institution or grounds for revocation (revocation) of a financial institution's license” (Art. 220²); 24) “Fraud with financial resources” (Art. 222); 25) “Stock Market Manipulation” (Art. 222¹); 26) “Forgery of documents submitted for registration of securities issue” (Art. 223¹); 27) “Violation of the procedure of keeping a register of owners of registered securities” (Art. 223²); 28) “Manufacture, sale and use of counterfeit non-government securities” (Art. 224); 29) “Deliberate putting into circulation on the market of Ukraine (release to the Ukrainian market) of dangerous products” (Art. 227); 30) “Illegal use of the mark for goods and services, trade name, qualified indication of origin of goods” (Art. 229); 31) “Unlawful collection for the purpose of using or using information of a commercial or banking secrecy” (Art. 231); 32) “Disclosure of commercial or banking secrecy” (Art. 232); 33) “Illegal use of insider information” (Art. 232¹); 34) “Hiding information about the activity of the issuer” (Art. 232²); 35) “Illegal privatization of state and communal property” (Art. 233); 36) “Assignment, misappropriation of property or seizure of property by abuse of office” (Art. 191); 37) “Theft, misappropriation, extortion of documents, stamps, seals, seizure of them by fraud or abuse of office or

their damage” (Art. 357); 38) “Bribery of an employee of an enterprise, institution or organization” (Art. 354); 39) “Abuse of power or office” (Art. 364); 40) “Abuse of powers by an official of a private legal person irrespective of the organizational and legal form” (Art. 364¹); 41) “Abuse of powers by persons providing public services” (Art. 365²); 42) “Bribery of an official of a legal entity of private law irrespective of organizational and legal form” (Art. 368³); 43) “Falsification of documents, seals, stamps and letterheads, sale or use of counterfeit documents, seals, stamps” (Art. 358); 44) “Office forgery” (Art. 366). It should also be noted that in addition to the listed criminal acts, the risk to the normal functioning of the economic security of the state are also some other crimes the consequences of the commission of which may affect the relevant components of state security. This is explained by the multifaceted concept of economic security, as well as the dependence, in the issue of securing financing, on it of other types of existing security components (information, cybersecurity, etc.).

Regarding the general characterization of these acts, one should agree that the crimes in the sphere of economy differ in their latency, that is, concealment from law enforcement agencies, as well as professional character, i.e. committing crimes by persons with high level of professional training and economic literacy. This allows them to be constantly updated and modified through the introduction of new methods and means of committing a crime, which complicates their disclosure and requires law enforcement officers to have an appropriate level of preparedness. In addition, difficulties arise when calculating the damage caused, since many crimes in the economic sphere have material composition, for which the size of the damage and its presence are one of the obligatory elements [303].

As G. A. Matusovsky notes, their: 1) object is economic relations, property relations of all forms, economic (business) relations of all kinds of activity; 2) the object of encroachment is the property of different types (cash, currency, securities, tangible assets), the items of which are made under the law by the monopoly of the state or require permission; 3) they occur in the sphere of economic relations through non-violent or violent acts, but committed in connection with the satisfaction of

criminal economic interest (counteraction to legitimate business activity, conspiracy to artificially manipulate prices, coercion in the field of civil obligations); 4) their socially dangerous consequences are material damage, moral damage, undermining the business reputation of business entities (entrepreneurs) and the legitimate interests of consumers; 5) their subjects are: a) a direct participant in economic activity (all forms of ownership and activities); b) a person who does not participate in economic activity but causes harm by criminal activities (for example, the manufacture of items protected by the state monopoly); c) a representative of the regulatory sphere of economic activity, endowed with authorization and control powers. In certain cases, these entities may act as officials, financially responsible persons, and other employees of the public and private economic sectors, individuals; 6) victims are natural and legal persons who have suffered material and moral damage, who have experienced the undermining of business reputation; 7) they are characterized by selfish orientation (with expressed or expressly not expressed selfish motivation: concealment of the fall of business reputation, disclosure of trade secrets from revenge, etc.); 8) the goal is to achieve a criminal outcome that destabilizes economic relations in specific situations [303, p. 24-25].

At the same time, such acts are often committed by several subjects of crime who have a common selfish purpose. According to V.P. Korzh, “the specificity of organized criminal activity of organized groups (criminal organizations, communities) is that, by committing criminal encroachments in the state and non-state sector of the economy, they are in order to achieve a legitimate criminal purpose – to obtain and legalize criminal proceeds - as a rule, have two or more criminal acts. For example, an organized crime group creates a number of fictitious firms to commit financial fraud through which the legalization of criminal proceeds is subsequently passed. In this situation the investigation is subject to: financial fraud, fictitious entrepreneurship and the legalization of criminal proceeds by organized groups, that is, all three separate crimes. They are interrelated and subordinate to the legitimate aim of an organized group – to obtain and legalize criminal proceeds” [273, p. 186]. It should be noted that such activities are actively

pursued in various areas of economic relations. For example, the securities market, for which there are a number of favorable conditions for committing this type of unlawful act, can be analyzed. In particular, according to the scientist – S. V. Novikov, it is advisable to distinguish the following: 1) profitability of criminal activities related to securities; 2) the absence or insufficient effectiveness of social control measures, including measures of criminal influence, against persons who commit crimes in the securities market; 3) corruption in state bodies, etc. [304, p. 14]. Undoubtedly, groups that clearly coordinate their own illegal activities can cause serious damage to the economy of the state. Because, in the vast majority of cases, the subject of criminal encroachment is substantial amounts of financial assets, and the offenders themselves act highly intelligently to minimize the risk of their own exposure.

It should be emphasized that criminal groups exist beyond the borders of one state. Obviously, we are talking about transnational crimes in the economic sphere. According to the provisions of international legal acts, these are crimes: 1) committed in more than one state; 2) committed in one state, but a substantial part of its preparation, planning, direction or control has taken place in another state; 3) committed in one state but with the participation of an organized criminal group that carries out criminal activity in more than one state; 4) committed in one state, but its significant consequences take place in another state [305], [306], [307]. Also, there are references in scientific sources to the existence, in practice, of transnational economic crimes committed by individuals or groups of persons and having a random episodic nature: smuggling of currency from the country by an individual, or precious metals or other valuables, concealment of property in the course of concealment offshore companies, etc. [308, p. 151]. According to V.S. Burkal, the signs of these criminal acts should be considered: "Multiplicity of jurisdiction (interethnicity), multiple criminality, specific motive, structure and mobility of the subject, criminal innovation, corrupt communications as an integral element of infrastructure" [237, c. 177]. It is reasonable to state that, given their specific nature, this group of economic criminal acts also poses a real threat to the country's

economy.

Regarding the prevalence of economic crimes, it has already been noted that these illegal acts are one of the most common in Ukraine. Thus, according to the World Economic Crime and Fraud Survey 2018: Survey Results of Ukrainian Organizations, in 2018, 48% of Ukrainian organizations have suffered economic crime and fraud cases in the last two years, compared with 43% in 2016 [263]. Analyzing the results of a sociological survey conducted by PwC Ukraine [263] on the percentage of various types of economic crimes committed, in 2018, among domestic respondents in Ukraine and in the world, domestic business representatives encountered such illegal actions many times more often. So the results of this analysis are shown in the table below:

№	Groups of economic crimes	Crime rate statistics (% to 100%)	
		Ukraine	Worldwide
1.	“Corruption Crimes”	73	25
2.	Property Misappropriation	46	45
3.	Procurement Fraud	33	22
4.	Fraud in the Field of Personnel Management	33	12
5.	Cybercrime	31	31
6.	Violation of Intellectual Property Rights	25	7
7.	Tax Fraud	23	5
8.	Money Laundering	21	9
9.	Unfair Competition/Antitrust Violations	19	7
10.	Unethical Professional Behaviour	17	28
11.	Consumer Fraud	17	29
12.	Falsification of Financial Statements	13	20
13.	Insider trade	8	8
14.	Other Crimes	2	5

The table shows that the vast majority of respondents from various organizations point to the existence of economic crimes as the most common threat to business and the economy. The most common of these criminal acts are corruption, seizure of property and other assets, fraud and a steady increase in cybercrime. Given the objective need to ensure the proper functioning of the economic component of national security, counteracting economic crimes is one of the important tasks of the state. At the same time, given the specific nature of such criminal acts, due to the constant increase in the number of methods of committing the latter, it is important to systematically improve the legal status and improve the logistics of subjects authorized to counter this offense.

According to the results of the study, it should be emphasized that one of the significant threats to the proper functioning of the economic component of national security is criminal acts in the economic sphere (economic crimes). Economic crimes are socially dangerous offenses envisaged by the current criminal legislation, which result in the reduction or the risk of reducing the level of efficiency of the functioning of the national economy and, consequently, its capacity for sustainable and balanced growth. These crimes are characterized by guilt, wrongfulness, public danger, punishment and the presence of the subject of the crime.

Today, economic crimes are one of the most significant threats to the economic security of the state, which is, in particular, due to imperfect legal regulation of the economic sphere, irresponsible state policy, the specifics of modern market relations, as well as rapid scientific and technological progress. As a result, this leads to an active flow of the processes of criminalization of economic relations, a gradual increase in the level of "shadow" economy, an increase in the number and amounts of financial obligations of the state to international institutions, loss of competitiveness and investment attractiveness of Ukraine in the international arena, as well as the emergence of other factors.

3.3. Prevention of economic crime as one of the important activities of law enforcement agencies in the context of ensuring the economic security of the state

The rapid increase in criminal activity in the economic sphere, especially in recent years, requires the appropriate response from competent state institutions. Speaking about the reaction of such subjects, first of all, one should focus on the issue of combating such an offense and the phenomenon of crime in general. Crime counteraction is a complex socio-legal phenomenon that reflects the theory and practice of specific socio-governance activities and public and private initiatives, as well as criminal justice efforts aimed at preventing and responding to criminal offenses. Criminal acts are counteracted at different levels of society [168, p. 105]. According to S. G. Mishchenko, "counteraction to crime in nature is a law enforcement activity, which is considered as a multifunctional and multifaceted concept that covers virtually all spheres of state activity" [309, p. 12]. At the same time, according to V. G. Sevruk, "counteraction to crime is a continuous process within which both social and special measures aimed at the detection and disclosure of crimes are simultaneously and simultaneously performed" [310, p. 288]. The objectives of counteracting crime are: 1) identifying the causes of the crimes and the conditions that contribute to them; 2) application of measures to eliminate the established causes and conditions or neutralize them (blocking); 3) identification of individuals with unlawful behavior, which tends to grow into committing crimes; 4) corrective influence on these persons in order to prevent them from committing crimes through the use of individual preventive measures; 5) implementation of measures aimed at reducing the risk of becoming a victim of criminal offenses among citizens; 6) limiting the effects of negative phenomena and processes associated with crime; 7) mobilization of all positive forces of society to create an atmosphere of intolerance to any forms of criminal behavior; 8) elimination of shortcomings in the activities of the subjects of combating crime; 9) improving the effectiveness of crime prevention activities [167, p. 73]. Successful completion of

these tasks requires a number of necessary measures to be taken by the relevant entities in the manner and in the manner defined by the current legislation.

O. M. Bandurka points that the following are the signs of counteraction to criminal acts: “1) it is the activity of state bodies, institutes of civil society, organizations and individuals within the limits of their powers, is directed against criminal encroachments; 2) the purpose of counteraction is to minimize and (or) eliminate the consequences of criminal activity; 3) can be carried out both by means of early preventive activity on identification and subsequent elimination of the causes of unlawful (criminal) acts, and by means of struggle, the purpose of which is detection, prevention, termination, disclosure and investigation of crimes” [311, p. 173]. It can be argued that counteracting crime, including economic crime, can be ensured, in particular, by taking appropriate preventive measures. At the same time, as O.M. Bandurka rightly points out, “shifting the focus from the fight against pre-existing crime to crime and crime prevention is fully in line with the logic of democracy, the further development of which in Ukraine is now one of the main tasks of our country. On the other hand, paying more attention to prevention is also relevant because it is always positively perceived by citizens, and thus allows restoring citizens’ trust in law enforcement agencies” [312, p. 115]. Given the systematic planned application of such measures, the authors believe that the number of completed crimes in the economic sphere will be significantly reduced and, accordingly, the likelihood of various negative factors for the Ukrainian economy will be reduced, which can be considered one of the many important goals of preventive work.

Recognizing the possible consequences of economic crime, as well as being aware of the specifics of the implementation of most of them, it becomes evident that the preventive activity of domestic law enforcement agencies is one of the important directions in protecting the economic interests of the state. After all, the detection of criminal acts in the early stages of implementation creates additional opportunities to prevent their commission or at least not achieve the desired malicious result, while minimizing the risk of destructive pressure on various areas

of the national economy. The strengthening of the preventive orientation in the activities of law enforcement agencies is explained by the fact that the country is undergoing processes of democratic transformation, the construction of a civilized rule of law, capable of protecting their highest values from criminal encroachment [313, p. 67]. In this regard, the scientific study of the preventive activity issue of law enforcement agencies in combating economic crime requires considerable attention. Because, effectively conducted preventive measures by law enforcement agencies are an efficient step to reducing the number of offenses in the economic sphere, which is one of the urgent tasks of the state at the present difficult stage, due to the existence of a wide range of political and legal and economic transformation processes.

The issue of offenses prevention, including criminal acts, was analyzed by many domestic and foreign scientists. In particular, such as M. M. Babaiev, O. M. Bandurka, V. V. Vasylevych, O. F. Hida, V. V. Holina, O. M. Dzhuzha, O. M. Kliuiev, I. P. Kozachenko, V. M. Kuts, Y. M. Moiseiev, S. H. Mishchenko, Y. V. Nikitin, D. Y. Nykyforchuk, V. H. Sevruk, L. S. Smiiian, S. I. Sokha, O. S. Steblynska and many others. Emphasis on preventive activity in the economic sphere was made in some studies of V. T. Bilous, M. Y. Valuiska, V. V. Vasylevych, V. V. Holin, I. P. Holosnichenko, I. M. Danshyn, O. M. Dzhuzha, V. V. Kovalenko, O. H. Kolb, O. M. Lytvynov, N. M. Nadvirianska, Y. V. Nikitin, O. I. Oliinychuk, M. M. Okhrymovych, I. O. Revak, S. M. Rohozin, D. P. Tyshleko and others. At the same time, given the large number of studies conducted to establish a legal mechanism for effective preventive measures to prevent economic crime and its high level in the country, this issue requires even more attention.

Analyzing the issue of economic crimes prevention as one of the activities of domestic law enforcement agencies to ensure the economic security of the state, first of all, should focus on the definition of "prevention". This will form a broader vision of the essence of the preventive activities of the persons concerned, in counteracting various types of offenses.

It should be noted that the term "prevention" has long been considered a

polyaspective definition and, accordingly, has been used extensively in many fields of science. As an example, in sociology, it is positioned as follows: "... a set (system) of measures aimed at health care, improving the physical development of the population, ensuring longevity, as well as preventing the emergence of antisocial factors, phenomena and processes" [314, p. 86]. In the medical field, such a phenomenon is proposed to mean "... a set of measures to promote health, prevent and eliminate the causes of human diseases" [315]. From the point of view of state regulation, according to S.I. Soha, "in general form under prevention it is accepted to understand socially directed activity of state bodies and their officials, public organizations and individual citizens in identifying the causes and conditions of committing administrative offenses, eliminating the factors that promote the elimination of administrative tort as a social phenomenon and ensure the rights and freedoms of citizens in the exercise of such activity" [316, p. 206-207]. That is, it is worth arguing about a set of special measures aimed at identifying the prerequisites and causes of certain circumstances. Prevention should also be understood as a set of legal measures to prevent the emergence of negative factors for the proper functioning of a particular sphere in order to meet social needs.

With regard to the term "crime prevention", in the opinion of O. M. Dzhuzha, Y. M. Moiseiev and D. Y. Nykyforchuk, "crime prevention is a regulated normative legal act of the units of the MIA to carry out systematic control over the operational situation with the aim of elimination of causes and prevention of conditions conducive to their perpetration, identification of persons who are prone to committing offenses, and preventive effect on them in order to prevent the commission of intentional or prepared crimes" [317, p. 177]. V.V. Golina convinces that such "prevention is a set of preventive activities for early detection and elimination of objective and subjective causes and conditions that give rise to crimes and facilitate their commission [318, p. 33]. I.P. Kozachenko views it as a system of operational control and preventive influence against persons who intend to commit or commit crimes, as well as influence on the criminal situation (situation) and other antisocial phenomena in order to prevent criminal intentions using, as a rule, force,

tools and methods of MIA [319, p. 24]. In this context, according to O.S. Steblynska, it is worth noting that “prevention in the broad sense is subordinated to the task of combating crime as a phenomenon, and narrowly – to prevent specific crimes by individuals. At the individual level, crime prevention also includes their avoidance and termination. When the prevention activity is ineffective, then there is a need to avoid or stop the crime. Deterrence applies at the stage of preparing for a crime, and termination at the stage of attempted crime. Thus, prevention and prevention and cessation of crimes are closely interrelated. They are all subordinated to the general task of combating crime” [320, p. 55].

At the same time, several approaches to understanding the essence of the analyzed concept are suggested by O.M. Bandurka, pointing out that “prevention of crimes and offenses” is a system of means aimed at eliminating or neutralizing the influence of criminogenic factors in different spheres of public life. In practical terms, it involves the comprehensive application by the competent authorities of general and special measures aimed at preventing and preventing crimes and offenses, as well as eliminating the causes and conditions that cause them” [167, p. 116].

Prevention of crimes and offenses continues the scientist, “... can also be considered as a system of collective and individual educational influences on the development of invulnerability, the formation of immunity to negative environmental influences in order to prevent the development of the asocial orientation of the individual and the transformation of the personality into reality. On the other hand, prevention of crimes and offenses can be defined as socially oriented organizational and legal activity of the state, its bodies and their officials, public organizations and individuals to identify the causes and conditions of committing crimes and offenses, eliminate the factors that contribute to the formation of anti-crime behavior, eliminating offenses as a social phenomenon and securing or restoring in the course of such activity the rights and freedoms of the citizens of Ukraine” [167, p. 116- 117].

In general, it is worth agreeing with the position of M.M. Babayev, who

emphasizes that crime prevention is a multifaceted activity consisting of various components, a system that is the set of the most essential specific requirements. Their enforcement in different combinations can provide a comprehensive approach to solving problems of crime prevention and other offenses. The combination of social and special warning is adhered to; combination of joint and individual prevention measures; embracing all major spheres of life and institutions of socialization of the citizen. The use of interrelated and complementary measures of economic, ideological, cultural, legal, organizational and managerial nature is required. Immediate prevention measures and measures to stop prepared crimes should be combined. There should be interaction and coordination of the activities of all subjects of prevention; coverage of the entire set of objects that require preventive impact. It is necessary to influence the set of reasons and conditions that contribute to criminal and other antisocial behavior [321]. At the same time, according to O.M. Dzhuzha, such prevention stands out among other types due to the following set of features: 1) the nature of crime prevention as a specific management function aimed at strengthening the security of law enforcement values; 2) the nature of the said consequences or, in other words, the specificity of the purposes of crime prevention; 3) its holistic system (like any system, it has an information mechanism, the main component of which is the legal rules governing crime prevention) [322, p. 13-14]. Other sources of crime prevention are mentioned in scientific sources. For example, they call the following: 1) the nature of crime prevention as a specific management function aimed at enhancing security of law enforcement values. This is within the intentions of the entities and is aware of them, i.e. it has the signs of a preventive function; 2) contained in the nature of the aforementioned consequences or in other words, in the specific purpose of crime prevention. The main purpose of crime prevention is to ensure the security of the most important values – the interests of the state, society, rights and legitimate interests of citizens by eliminating the factors that give rise to or promote such actions; 3) is that it is a coherent system. Like any system, it has an information mechanism, the main component of which is the legal rules governing crime

prevention [323, p. 13]. Of course, these signs are characteristic of criminal acts in the economic sphere.

Such prevention is carried out in accordance with certain principles. According to O.M. Kliuiev, these are the following: «1) Legality – compliance with the requirements of the Constitution of Ukraine and the laws of Ukraine by all, without exception, the subjects of prevention, implementation of only those measures provided by laws or by-laws; 2) humanism – comprehensive protection of citizens' rights and freedoms during preventive activities; 3) publicity – systematic coverage of statistics on the prevention of offenses in the statistics and the media; 4) democracy – participation in the prevention of offenses not only by specialized entities, but also by all other state bodies and organizations, bodies of local self-government, enterprises, institutions, associations of citizens and individuals; 5) scientific – the use of forms, methods and means of preventive activity, which are developed and approved by science; 6) a differentiated approach – taking into account both general and special features of offenders and groups of offenses; 7) planning and prediction – comprehensive study and analysis of the status of offenses, preparation and implementation of appropriate programs for the prevention of administrative offenses; 8) interaction and coordination of efforts of the subjects of prevention of offenses; 9) public condemnation of unlawful behavior; 10) overriding methods of persuasion – that is, the use of coercive measures only after exhaustion of all other measures of influence; 11) adequacy of methods and means of prevention of the offense committed” [324, p. 76-77].

The issue of crime prevention functions should also be addressed. After all, as V.B. Averianov points out, the concept of functions in its general sociological meaning is intended to encompass and reflect the inner nature, the deepest meaning, that is, the essence of activity [325, p. 141]. According to the functions of preventive activity, the following should be attributed: 1) a preventive-regulatory function designed to adjust in specific forms the interconnection of the individual and the society and to influence the behavior of people and public interests. In other words, this function is intended not only to prevent the development of one and to help

improve other social relations, but also to resolve the contradictions between the individual and the society, to promote their interconnection. Prevention is intended to ensure that such behavior is in accordance with the requirements laid down in the rules of law and other normative acts; 2) the security function is intended to ensure the protection of public interests and social values of citizens and the state from criminal encroachments. Whereas crime prevention is aimed at preventing antisocial behavior, it also realizes not only the possibility of persuasion but also the coercion of persons who do not want to embark on a path of correction and thus actively exercise this function; 3) educational function – crime prevention is basically reduced to this function, because its purpose - not in coercion, but in conviction, that is, not to punish, but to educate in order to prevent criminal behavior; 4) ideological function, the purpose of which is to ensure the general ideological orientation of preventive measures, substantiate their content, correct definition of ways, means and methods of preventive activity. Unfortunately, the contemporary development of the state does not receive due attention to the issues of ideology; 5) predictive function, which enriches the theory and practice of prevention of offenses by information, which allows to determine perspective directions of counteraction to crime [326, p. 17].

The importance of crime prevention, as the main direction of counteracting crime, is determined by three circumstances. First of all, crime prevention is the most humane means of maintaining law and order, ensuring the security of society. The implementation of this activity provides not only protection of society from criminal encroachment, but also protection of unstable members of society from further moral fall, prevents them from becoming criminals, and thus eliminates criminal penalties. Second, crime prevention is the most effective means of countering crime, since criminal penalties, as a regulator of human behavior, have limited capacity. Third, crime prevention is a great saving of society's resources, because it is cheaper to prevent crime than to spend money on its detection, investigation, detention of perpetrators, the detention of so many law enforcement agencies, etc. [326, p. 11]. Within the context of counteracting economic crime, it is particularly important to

dwell on the third reason, noting that the consequences of committing many of the unlawful acts themselves can lead to the need to allocate significant financial resources to restore the desired situation.

Depending on the methods and means of prevention, the state of formation and the degree of realization of the criminal manifestation, the preventive activity can be divided into three stages: before the formation of the motive of the criminal manifestation and intent to commit it; after its formation, but before its implementation; after the beginning of the realization of intent through specific criminal acts. Taking into account these qualitative differences at each of the stages of taking preventive measures in order to distinguish the substantive difference between the latter, different terms are used to name the appropriate preventive activity: “prevention”; “avoidance”; “cessation of criminal acts”. If in the first (preventive) stage criminological means are mainly educational, social-psychological, pedagogical, medical, etc., then in the second stage (diversion of the intention to commit a crime) is mainly operative-search measures, which are combined with individually-psychological. On the third (termination of the initiated crime) criminological, operational-search and procedural means are mostly used [326, p. 109].

The considered concepts, purpose, objectives, principles, and functions of crime prevention largely cover and our economic component under the analysis. However, at the same time, prevention of economic crime is somewhat different from such others.

Thus, speaking about the prevention of economic crime, it is advisable to agree with the position of O.M. Litvinov, who believes that it “... is carried out at different stages of the formation of criminal behavior using various means. One of the spheres of crime fighting is justly called the general organization of this fight - organic set of organizational actions (accounting, registration), management (forecasting, planning, coordination, definition of strategy and tactics of crime fighting), preventive (implementation of programs and plans, implementation of preventive measures), control (study of practice, establishing trends in crime), etc.

various actions of state bodies and institutions” [327, p. 21]. All such actions shall be carried out by authorized officials with strict compliance with the established procedures defined by the relevant legal acts.

According to V.T. Bilous, “in the course of economic crimes prevention, the following measures are being taken: 1) development and submitting to the projects of state programs for counteracting economic crime coordinated proposals on the prevention of economic crimes, including general and individual prevention, prevention of the most common types of them; 2) mutual informing by law enforcement authorities of each other about the causes and conditions, which are found in the process of performing their functions, contributing to economic crimes and other offenses, which are directly within the competence of another body; 3) an agreed definition of a list of information, the prompt exchange and use of which may facilitate the timely implementation of crime prevention measures; regulatory fixing, if necessary, of the procedure for the exchange of such information between law enforcement and other bodies; 4) joint study of problems of crime prevention and development of proposals and measures for their solution; 5) preparing and submitting to the relevant normative documents of the ministries and departments coordinated proposals regarding the elimination of the causes and conditions conducive to the commission of crimes [74, p. 138-139].

V.V. Kovalenko distinguishes the following areas of preventive activity by the levels of impact on economic crime:

1. Identifying the causes of a particular crime and taking action to address them. This area in crime prevention is ensured by the relevant activities of the authorities of inquiry, investigator, prosecutor in a specific criminal case and consists in the study of the identity of the accused, since the task is to establish his psychological and social characteristics, as well as to motives of his criminal activity. It is certain negative features of the person that are the direct cause of the crime. Information on the identity of the accused is made up of socio-demographic and psycho-psychiatric information, the source of which may be official documents, testimonials of people, and conclusions of relevant examinations. In addition,

information on the behavior of the person during the commission of the crime, immediately afterwards and during the pre-trial investigation, is of great importance in this regard [215, p. 166-167].

2. Determination of conditions conducive to the commission of a specific crime and taking measures to eliminate them. This aspect of the activity is related to the study of the external circumstances of the crime (a specific life criminogenic situation). The accomplishment of this task involves the establishment of circumstances that made it easier for the offender to achieve his goal. Based on the above classification of conditions conducive to economic crimes, these circumstances belong primarily to the category of subjective conditions [215, p. 167].

3. Generalization of criminogenic factors established during the investigation of economic crimes of a particular focus and submission of proposals for their elimination to the relevant authorities and institutions. This area of activity goes beyond the scope of a specific criminal case and involves carrying out some analytical work on generalizing the causes of crimes of a particular type (groups, subgroups) and the conditions that contributed to their commission. The direct basis for such a generalization is the materials of homogeneous criminal cases investigated in the city, district, region or country as a whole. Such homogeneous cases can be: criminal cases of crimes in the credit and financial sphere, privatization, budgetary sphere, insurance, social protection of the population, etc. [215, p. 169].

Instead, Y. V. Nikitin states the following preventive measures of priority importance in contributing to the reduction of the number of threats – the determinants of economic crime: 1) building an economic structure capable of ensuring the growth of all spheres of life and needs of the social sphere; 2) enhanced financial security. The new financial policy of the state should be directed to sharp increase of economy's perception of technological and organizational innovations, updating production potential; 3) ensuring energy and food security. Given the rise in prices of traditional energy sources (coal, oil, gas, hydropower), it is urgent to introduce the latest energy-saving technologies, and in agriculture to move more

quickly to free development of all forms of economic activity, purposeful state support of the agrarian social sector,), the land market, mortgage lending, etc.; 4) enhancing security in the global information space; 5) prudent regional policy and control over the deployment of productive forces. It is necessary to strengthen state control over the functioning of production facilities, including those that belong to the military-industrial complex and negatively affect the technogenic state of the environment. The technical upgrading of existing and new production facilities should be based not only on economic and geographical, but also on environmental and social criteria; 6) increasing the competitiveness of Ukrainian products on international markets by deepening the processes of rationalization of global economic relations; 7) ensuring national interests in the global division of labor, respecting the principles of equality in the resolution of controversial issues and maximum participation in the work of international economic organizations [328, p. 142-143].

Depending on the causes of the offenses, according to IP Golosnichenko, it is advisable to distinguish three levels of preventive activity. The first level (social) provides solutions to economic, social, ideological, political, cultural, educational, organizational and other problems in society. The second (special criminological) is connected with holding various measures in specific social groups, groups, where conflict situations arise, negative phenomena are maturing. The third level is an individual preventive activity, which is carried out in relation to individuals who have committed antisocial acts, both by eliminating or neutralizing the negative factors of the life environment of these persons, and by influencing their consciousness [329, p. 200-201]. Instead, O.M. Bandurka convinces that in the theory of prevention of offenses it is expedient to distinguish two of its types: general social and special. Moreover, the second, according to the author, differentiates into 1) general-purpose prevention; 2) prevention of certain groups (types) of offenses; 3) individual prevention; 4) prevention of offenses [312, p. 118]. According to the authors on the issue of combating economic crime law enforcement agencies should distinguish the following levels of prevention of this phenomenon: 1) special

(special criminological); 2) individual.

The lack of a general social level can be motivated by the statement of O.M. Dzhuzha, who states that it "... does not provide for crime prevention. Its main task is to raise the spiritual, material level of society, which, after all, has a positive effect on reducing crime. At present, the general social level is largely weakened by the existence of various negative socio-economic and political processes that impede the life support of society" [330, p. 54]. Let us consider each of the proposed levels of economic crime prevention.

1. Special. Special criminological prevention is a complex of measures to counteract crime, the content of which is the diverse work of state bodies, public organizations, social groups and citizens, aimed at eliminating the causes and conditions that give rise to and contributing to crime, as well as preventing crime at different stages of crime behavior [331, p. 55]. For example, preventing economic crime is a direct task of employees of the Economy Protection Department of the National Police of Ukraine, who must eliminate the causes and conditions that provoke economic crime, as well as identify persons inclined to commit such crimes [332, p. 181].

2. Individual. The individual prevention of economic crimes, which is attributed to the functions of specially authorized bodies of the state, is to identify the individuals from whom a high degree of probability can be expected to commit crimes, and the corresponding influence on them [330, p. 158]. For example, in order to eliminate the reasons that may serve as a prerequisite for committing economic crimes, investigators of pre-trial investigations should apply for appropriate measures. Moreover, "their prevention should include a system of economic, legal, organizational-production, educational, technical measures aimed at eliminating or reducing the potential of criminogenic factors that determine the commission of crimes, the correction of the identity of criminals, etc. [333, p. 84].

Concerning the legal enforcement of the implementation of preventive activities by law enforcement agencies, at the legislative and governmental levels, the issue of preventive activity has repeatedly been the subject of discussions, the

consequences of which were the adoption (approval) of relevant legal acts. Among such documents is the Concept of the State Program of Prevention of Offenses for the period up to 2015, approved by the Cabinet of Ministers of Ukraine dated 30.11.2011 p. N 1209-p [334], in which, in particular, the tendency to increase the number of offenses in the sphere of economy is emphasized. The purpose of this Program is to ensure the effective implementation of state policy in the field of crime prevention by developing and implementing a set of measures aimed at identifying and eliminating the causes and conditions of crime, protecting the interests of the individual, society and the state against unlawful encroachments, as well as establishing effective cooperation between central and local executive bodies, the Council of Ministers of the Autonomous Republic of Crimea and the public in this field [334]. At the same time, we consider it appropriate to adopt an updated version of such a document for the next five years. In the area of economic crime prevention, it is necessary to pay particular attention to the issue of counteracting the same kind of actions with the use of the latest information and communication technologies. After all, under the current conditions, the deliberate unlawful use of many such means and in these ways can potentially lead to significant negative consequences for the Ukrainian economy.

Summarizing the above, it is advisable to emphasize that the rapid increase in criminal activity in the economic sphere requires prompt and systematic implementation of various, legally permissible measures. One of these is to take preventive measures to reduce the number of these unlawful acts, while at the same time reducing the risk of various negative factors for the Ukrainian economy.

Prevention of crimes and offenses can be defined as socially oriented organizational and legal activities of the state, its bodies and their officials, public organizations and individuals to identify the causes and conditions of committing crimes and offenses, eliminate the factors that contribute to the formation of antisocial behavior, social phenomenon and ensuring or restoring in the course of such activity the rights and freedoms of the citizens of Ukraine” [312, p. 116-117]. Such activity stands out against the background of others similar to it: 1) the nature

of crime prevention as a specific management function aimed at enhancing the security of law enforcement values; 2) the nature of the consequences; 3) its holistic system [330, p. 13-14]. It has its own purpose, objectives, principles, functions, levels and subjects. Its principles are 1) legality - compliance with the requirements of the Constitution of Ukraine [5] and the laws of Ukraine; 2) humanism – comprehensive protection of citizens’ rights and freedoms during preventive activities; 3) publicity – coverage of statistics on the prevention of offenses in statistics and media; 4) democracy – participation in the prevention of offenses not only of specialized entities but also the rest of the entities; 5) scientific – the use of forms, methods and means of preventive activity, which are developed and approved by science; 6) differentiated approach – taking into account both general and special features of offenders and groups of offenses; 7) planning and prediction – comprehensive study and analysis of the status of offenses, preparation and implementation of appropriate programs for the prevention of administrative offenses; 8) interaction and coordination of efforts of the subjects of prevention of offenses; 9) public condemnation of unlawful behavior; 10) predominance of persuasion methods; 11) adequacy of methods and means of prevention of the offense committed” [324, p. 76-77].

At the present, the issue of preventive measures is not sufficiently regulated at the legislative level, which creates favorable conditions for the appearance of various additional risks to the economic security of the state. Accordingly, existing regulatory support needs attention in order to improve, in particular, in the fight against economic crime, as one of the threats to the national economy.

3.4. Specificity of the methodology of criminal analysis as one of the measures to counteract economic crime

Analyzing the content of the norms of the relevant domestic legislation, we can come to a legitimate conclusion that the existing regulatory frameworks provide a number of mechanisms to counteract economic crime. At the same time, given the

low level of effectiveness of the activities of the competent law enforcement agencies in effectively counteracting this type of actions, there is an urgent objective need to find new effective methods to prevent this complex socially dangerous phenomenon.

Taking into account the steady growth of the influence of information and communication technologies, the marked intellectualization of modern crime, the transfer of certain criminal acts into cyberspace, as well as the possible emergence of catastrophic consequences for the economy of Ukraine, caused, including the construction of extensive criminal infrastructure, criminal infrastructure, in the opinion, it is advisable to introduce a new innovative methodology for the detection of economic crimes, such as criminal analysis. Studying the foreign experience of applying this technique, we have seen a good enough positive result, which has allowed to reveal complex economic crimes and reduce the crime rate as a whole. This allows to process large amounts of data on criminal activity and to obtain the result in a graphical form, which greatly simplifies the analysis of the data and gives an opportunity to draw a conclusion about the structure of the criminal organization [335, p. 69]. The application of such a methodology, in the context of an active increase in the level of economic crime, in Ukraine and other countries is an urgent necessity and a necessary condition for facilitating the normal course of all economic processes. Therefore, given the current state of criminogenic situation in the economic sphere, as well as the noticeable lack of efficiency of the work of most specialized state institutions, the issue of active application of the method of criminal analysis is very urgent and requires special attention from the authors.

Many aspects of the methodology of criminal analysis have been the subject of interest for many domestic and foreign scientists. Among them, it is advisable to distinguish such as S. V. Albul, O. A. Baltovskyi, I. I. Basetskyi, K. Y. Bobkov, O. Y. Busol, O. V. Buriak, O. V. Vlasiuk, K. Holdshtein, I. M. Horbanov, O. O. Dereviahin, T. M. Derevianko, Y. I. Dmytryk, O. M. Zaiets, O. I. Zachek, K. Y. Ismailov, D. V. Kovalenko, V. Kozhukhar, O. Y. Korystin, Y. D. Lukianchykov, D. McDowell, A. V. Makhniuk, A. V. Movchan,

I. Y. Nezhdanova, V. A. Nekrasov, D. Y. Nykyforchuk, S. S. Ovchinskii, V. V. Polovnikov, D. Y. Uzlov, H. K. Teteriatnyk, O. B. Farion, A. V. Kholostenko, O. Y. Shostko, Y. M. Yakovets, M. Yanitskiand many others. At the same time, the issue of the criminal analysis role in the detection of economic crime has been covered fragmentarily and inconsistently.

For the substantive characterization of this methodology, let us first consider and analyze our own concept of “criminal analysis”. As we can see, this definition includes two components of “criminal” and “analysis”, each of which has its own meaning. Concerning the first term, we agree with the view that it is “... as regards the study of crime and criminality, the fight against and the prevention of crime” [335, p. 370]. That is, this definition is associated with various aspects of criminal activity and issues regarding its counteraction. For the next term, the analysis (from the Greek. *Ἀνάλυσις* – timetable, dismemberment) means: 1) the method of research, which consists in the mental or practical dismemberment of the whole into its parts. The opposite is synthesis; 2) clarification of the logical form (structure, structure) of reasoning by means of formal logic. Analytical – obtained as a result of the dismemberment of the object and the analysis of the resulting parts [336, p. 47]. At the same time, according to Y. P. Surmin, “the analysis itself contains several important operations: constituents of the object:

1. The dismemberment and differentiation of the content of the object, which can be empirically conducted through the use of observation and mentality, using the methods of classification of the components of the object. In the process of dismemberment and differentiation, the following important questions remain open: first, whether the observed structural units, states, bonds are the simplest, then indistinguishable cells of the studied objects; secondly, are all the important characteristics that determine the behavior of the investigated objects selected, taken into account, and studied in the observation; third, how significant are those differences between the distinguished characteristics that underlie their classification [338, p. 205]. The answers to these questions require the following operation.
2. Postulation, justification of the decomposition of the object into its

components. At the same time, attention is paid to the level of dismemberment, the degree of elementarity of the selected units. 3. Synthesis of the received parts of the object into a new integral object and revealing the adequacy of new and old objects. If they are not adequate, the process of dividing the object into components goes first. If the objects are found to be adequate, then the study goes on. 4. Consistent selection of the studied characteristics and their study. 5. Reconstruction, a synthesis of the truths obtained as a whole, which enables one to obtain knowledge of an object that has been subjected to analytical decomposition” [338]. The essence of such activity, from the point of view of providing operational and search activity, according to E.M. Yakovets, “... is determined by its content and focus on solving specific tasks a complex of operational and search activities based on an appropriate information base, implemented in certain forms with using special tools and methods aimed at obtaining new reliable knowledge about objects of analysis” [339, p. 5-6]. So, it is a complex sequential thinking activity aimed at exploring certain events, processes, phenomena that are relevant to this or that circumstance. In general, it is considered that one should speak about the activities of authorized persons, who often, using appropriate logistical equipment, as well as using existing information, establish facts that indicate criminal activity, or, conversely, indicate the absence of such.

With regard to the concept of “criminal analysis”, it is advisable to analyze the scientific works of experts and scientists on this subject. Thus, in the opinion of A.E. Koristin, S.V. Albul, A.V. Holostenko, etc., criminal analysis is “... the mental-analytical activity of law enforcement officers, which consists in checking and evaluating information, its interpretation, establishing links between the data obtained in the investigation process and relevant for criminal proceedings, with a view to their use by law enforcement agencies and the court, and further conducting operational and strategic analysis” [340, p. 7]. A.V. Movchan, for his part, emphasizes that “criminal analysis is a specific type of information-analytical activity of law enforcement agencies, which consists in checking and evaluating information, interpreting it, establishing links between the data obtained in the

process of detection, termination and investigation of crimes and are of importance for investigative activities and criminal proceedings, with the purpose of their use by law enforcement agencies and the court, and further conducting of operative, tactical and strategic analysis” [341, p. 21].

Y. Kuleshik, T.V. Rudyi, and V. V. Senyk claim that “criminal analysis is a specific type of information-analytical activity that consists in identifying and accurately defining internal links between information (information, data.) related to the crime and arbitrary other data obtained from various sources, their use in the interests of conducting investigative and investigative activities, making adequate management decisions based on their analytical support” [342, p. 185]. According to O.V. Vlasov, Y. M. Onishchenko, and D. Yu. Uzlov, “criminal analysis is a consistent complex processing and identification of relationships between data relating to any type of crime and other data potentially relevant to police, judicial and forensic practices, as well as clarifying the essence of these relationships” [343, p. 366].

A.P. Tsurkan points out in this regard the following: “criminal analysis is the mental-analytical activity of law enforcement officers, which consists in checking and evaluating information, interpreting it, establishing links between the data obtained in the investigation process and of significance for criminal proceedings with a view to their use by law enforcement agencies and the court, to further conduct operational and strategic analysis” [344, p. 59]. O.V. Vlasyuk emphasizes that “criminal analysis is a specific type of information-analytical activity, which consists in the identification and as accurate definition of internal links between information, data pertaining to a crime and any other data obtained from various sources, their use in the interests of conducting investigative and investigative activities, their analytical support” [345, p. 82]. Particularly noteworthy is the joint position of draft law author group on the National Bureau of Financial Security of Ukraine No. 8157 [346], which by this method means “... actions aimed at establishing relationships between criminal activity data and other data, potentially related to them, their assessment, interpretation and prognosis of the development

of the investigated events in order to use the NBFS for the fulfillment of its tasks” [346]. In the study, we take as the basis the most recent variation of the interpretation of the analyzed term. It is believed that it is the most meaningful characterization of this methodology in the practical activity of law enforcement agencies, in particular, and by combating economic crime, as one of the many threats to the economic security of the state.

Regarding the characteristic features of criminal analysis, we consider it expedient to agree with the position of V.I. Shynkarenko, who proposes their composition: “... a set of systematic analytical processes; study of certain characteristics and trends; identifying and understanding the links between the information about a crime) and other; systematic specific information-analytical activity; is to process information that is essential to the management or decision making; carried out for the purpose of preventing, suspending, investigating and investigating crimes or making administrative decisions” [347, p. 109].

Speaking about the essence of this phenomenon, we should agree with the opinion of a German scientist – H. Goldstein, who states, “... that the essence of criminal analysis is obvious: in order to solve the problem - it must first be identified and analyzed, which is the task of a full-time criminologist:" analysis ... is the basis on which police can conduct investigations deeper and broader, following a problem-oriented enforcement of law and order. In police departments, where individual employees may not know what happened outside the area in which they work, or during periods when they are off duty, criminal analysis is the primary means of aggregating information that could assist in disclosure crime...” [348, p. 37]. Although, in the course of criminal analysis, the collection, analysis, evaluation and processing of search and intelligence information is also carried out, its purpose is to identify and establish internal patterns in the relations between objects and events in the areas pertaining to the commission of a specific crime (crimes), the criminals involved in it, the methods of conducting an investigative operation, etc., first of all, using computer software [349, p. 31].

By its nature, criminal analysis can be general or specialized. Criminal

analysis of a general nature is aimed at a wide range of criminal acts, usually in the area of small agencies or jurisdictions. Specialized criminal analysis is intended for a specific type of criminal activity or object, such as drugs, industrial espionage or organized crime [337, p. 7]. Criminal analysis of a general nature forms a cumulative view of the state of crime, makes it possible to outline existing trends in the field, identify the determinants of these unlawful acts, and facilitate the effective resolution of a wide range of problematic issues. This, in particular, is manifested in obtaining information on the basis of which proposals can be made and approved for the development and implementation of conceptual techniques for the detection, avoidance, prevention, investigation and disclosure of criminal acts. Obviously, the use of such a technique should improve the efficiency of the work of a subject and, accordingly, should in the future reduce the level of criminogenic situation in the country. There is no doubt that a general criminal analysis is important in counteracting economic crime. In our opinion, this can be explained by the following factors: 1) the specific nature of economic crime as a phenomenon, compared with other types of such acts; 2) a significant number of criminal acts in the sphere of economic relations; 3) the constant appearance of new methods of committing these offenses; 4) transnationalization of this phenomenon; 5) the increase in the number of economic crimes committed using the latest information and communication technologies, because their rapid development "... along with the anonymity of the global network has led to the emergence of new types of crime: cyber and cybercrime, skilled fraud using modern electronic payment systems and etc." [350, p. 114]; 6) high latency of these unlawful acts; 7) real potential negative consequences for the normal functioning of different spheres of the national economy.

Equally important place, in order to effectively oppose crime, is given to specialized criminal analysis. This kind, as already mentioned, is focused on counteracting a specific type of criminal acts. Undoubtedly, its results will be of considerable practical value for establishing the fact of a criminal act, in particular in the economic sphere, which, in turn, will be the basis for an appropriate prompt

response by all competent state institutions.

At the same time, according to A.E. Koristin, S.V. Albul, A.V. Holostenko, etc., “criminal analysis has a tactical and strategic application. Tactical criminal analysis is aimed at short-term law enforcement tasks or directly investigated criminal proceedings. It provides for immediate action – detention of persons, arrest, seizure of objects or documents, etc. Strategic criminal analysis is used to address larger-scale long-term problems and goals, in particular, to identify major figures in the criminal world or trade unions, to predict the growth of criminal activities and to prioritize law enforcement activities” [340, p. 7].

There are many other approaches in the specialized scientific sources to the question of vision of ways and types of criminal analysis. For example, there is a widespread view that “criminal analysis in its everyday sense is a systematic study of crime rates, the concentration of crime scenes by types and other parameters. It is necessary to distinguish between two types of criminal analysis – analytical search and analytical research. At the same time, these two types of criminal analysis, depending on the task, will always complement each other. At the moment, the authors are not aware of the criminal analysis systems that allow these two types of analysis to be combined in a single display space. Most of them have a large number of tools for visual criminal analysis, but they do not have the tools for analytical search” [351, p. 28].

Speaking about the legal environment, for example, in the activity of the State Border Guard Service of Ukraine such types of analysis are differentiated by two criteria. According to the Instruction on carrying out risk analysis in the State Border Guard Service of Ukraine, approved by the order of the Ministry of Internal Affairs of Ukraine dated 11.12.2017 No. 1007 [352] risk analysis is divided: 1) by the level of carrying out: a) strategic – for making decisions of national importance, formulating long-term goals and strategic planning for the development of the State Border Service, organization of operational and service activities, preparation of interagency and international border operations and joint operational and preventive measures, etc.; b) operative – for organization of operational and service activities,

preparation of operative-preventive measures and identification of risks within the powers of regional management, state border guard and maritime protection unit; c) tactical – for planning the protection of the state border and analysis of individual offenses within the powers of the state border protection unit; 2) for the purpose of: a) periodic – weekly, monthly, quarterly; b) thematic – an analysis of more sustainable relationships and trends for one threat or risk; c) situational – an analysis of specific situations, events or committed offenses that are interconnected and have common features [352].

Important for these types of criminal analysis is the use of various universal techniques for its implementation in many areas. For example, one of these techniques is SWOT analysis. Such an analysis is a process of establishing links between the most characteristic features of the system, including law enforcement, opportunities, threats, strengths, weaknesses, the results of which can later be used to formulate and select strategies for its activities. It is conducted in order to investigate the possibility of law enforcement influence as an element of the general law enforcement system on a certain criminal environment, as well as to evaluate the properties of the latter. SWOT analysis is a kind of tool, it does not contain the definitive information for managerial decision making, but it allows streamlining the process of considering all available information using their own opinions and estimates. The SWOT analysis provides an opportunity to formulate a comprehensive list of crime counteraction strategies, taking into account their particularities – the mutual influence of law enforcement and the criminal environment. The widespread use and development of SWOT analysis is explained by the fact that strategic management involves large amounts of information that must be collected, processed, analyzed, used, and thus there is a need to find, develop and apply methods of organizing such work [353]. The use of SWOT analysis allows systematizing all available information and to understand the correlation of the operational situation with the capabilities of a body authorized to counter criminal manifestations in the sphere of economy, making informed management decisions regarding the protection of public finances and ways of guaranteeing economic

security. The SWOT analysis is an intermediate link between the formulation of the mission of a body empowered to counter criminal behavior in the field of law enforcement in the field of law enforcement and the definition of its goals and objectives. The procedure passes the following sequence of stages: 1) determines the main direction of development of a body authorized to counter criminal manifestations in the sphere of economy in the law enforcement system (its mission); 2) weighs the strengths (advantages) of the body authorized to counter criminal manifestations in the sphere of economy and evaluate the criminogenic situation (existing organized crime group, criminal industries and individual enterprises, their properties, the way they act to commit a crime, the criminal infrastructure built), and the ability to influence it to understand whether such a body has sufficient resources to dismantle existing criminal schemes and criminal infrastructure and how best to do so (SWOT); 3) Comparison of the strengths and weaknesses of the threats and properties of the criminal environment (organized crime group, a criminal organization, criminal industries and large taxpayers that have a significant impact on the process of shadowing the economy) with the potential to influence it; 4) The goals are then set before the body, taking into account its real capabilities (strengths and weaknesses), i.e. the choice of strategy is made [354, p. 196].

An essential attribute of modern criminal analysis in its implementation is the active use of the latest information and communication technologies, including software. The use of analytics programs in data analysis provides a number of benefits that help to increase the efficiency and effectiveness of the evidence subjects. In the process of information integration, it is cataloged and introduced into the control and information retrieval system, which makes it easy to find and access the necessary information. Software products are quite flexible. They are tailored to store already collected information, and can be adapted to integrate additional information that comes in the future. New sections and divisions may be introduced into the information system in the course of crime investigations and information analysis. These software products are capable of sensing the vast amounts of information provided by security tools to restrict access to information obtained

during the investigation. Collecting information from multiple sources increases the likelihood of obtaining key evidential information and provides the ability to confirm and verify the accuracy of information [355, p. 25].

In this regard, it is worth considering the joint study of Y. Uzlov, V.M. Strukov, A.B. Grigorovich and others. [356]. The aforementioned authors also analyze the work of “Real-time Intelligence crime analytics system” (“RICAS”), the first intelligent criminal data analysis system that united in a single space display the basic and most advanced methods and techniques of criminal analysis and real-time analytical search, which greatly improves the efficiency and effectiveness of hot pursuit and unreported crime detection. The system allows performing the following types of analysis: 1) crime pattern analysis; 2) general profile analysis; 3) case analysis; 4) comparative analysis; 5) offender group analysis; 6) specific profile analysis; 7) investigation analysis [357].

According to the experts mentioned, “... using all these types of analysis integrally, gives the opportunity to see the picture completely predictive and post facto, that is, a system of events, persons, objects, connected with cause and effect in space and time. Because the system is an add-on over existing databases, it can display both explicitly person-to-person connections and build visual connections between people who, at first glance, are unrelated. The system uses several connection search algorithms. The first algorithm is a recursive search for the relationships of those involved in the various events, and the second is a visual search for the connections. In the process of displaying specially structured information in the visual display environment, the connection between the place of commission – the accomplice – the offender, and the crime – the suspect – the accomplices, become apparent [356, p. 136-137]. That is, due to the use of special software, it is possible to allocate new grades of criminal analysis, or perhaps they should be regarded as one of the components of the already prescribed strategic or tactical types.

In our view, under the current difficult conditions, it would be most appropriate to introduce such types of criminal analysis as operational (operational),

tactical and strategic. Let us consider and characterize each of them precisely as techniques for detecting economic crime.

Operational analysis is the activities of criminal proceedings against specific individuals, criminal groups in order to test hypotheses about their probable criminal activity, establish relationships, structure of criminal groups, the role of their individual participants, including their social and economic status, using analysis of telephone traffic, transactions, flows and routes of moving objects, etc. [358]. According to V.M. Zemlyanov, such an analysis "... pursues the short-term goals of law enforcement (counterintelligence) actions with the achievement of an immediate result (such as arrest, seizure of material evidence, etc.)" [359]. We agree with the statement of O.I. Zachek and Y.I. Dmitryk that "... this is a process where analytical products are created using all available information and provided to the police to assist in ongoing investigations and operations by achieving clearly stated short-term goals" [360, c. 70]. It is clear that most of these actions can be taken within the framework of measures to combat economic crime in order to protect the rights and legitimate interests of the persons concerned.

Operational criminal analysis consists of planning, collecting, accumulating, comparing and evaluating information, analyzing and reporting it, and further tasking. The purpose of gathering and analyzing information is to generate and test hypotheses and conclusions regarding past, present and future illegal activities, including a description of the structure and scope of criminal groups and the transmission of clear information to the management regarding operational and investigative activities. [361, c. 18-19]. That is, by means of this type of criminal analysis, authorized officials collect and analyze information that may be relevant to a specific unlawful act in the economic sphere. The succession of such actions should result in the adoption of a certain, legally permissible, as well as a reasoned decision on the appropriate response of a subject to certain facts.

According to O.M. Zayets, operative criminal analysis is carried out in the following three forms: 1. Analysis that accompanies operational, tracking and investigative activity (available information concerning the proceedings is being

ordered, new information is accordingly correlated and evaluated, in the current order) hypotheses are formed that are supported by evidence or conclusions or are refuted). 2. The analysis, which is conducted to support the operative-search and investigative activities (the analyst takes on analytical tasks, presents the results of the analysis, is engaged in finding information from its own bases). 3. Analysis that initiates search and investigation activities. All forms of analysis are interconnected, if the analysis accompanies the operative-search and investigative activity, at the same time it supports it and gives grounds for conducting investigative actions and operational-tracking activities” [361, p. 18-19]. At the same time, as the scientist rightly points out, “in the course of the analytical process, information about the offender, the course of the event, the tools of the crime, the time and place of its commission, etc. are evaluated. This information is exchanged between operational staff and investigators and consists not only in providing or receiving information, but also in actively obtaining it. The source of information can be databases, materials of pre-trial investigations, including protocols of interrogations of witnesses and suspects, materials of operative-investigative cases, reports of other bodies, mass media reports, etc.” [361, p. 19].

Regarding strategic criminal analysis, it is “... aimed at achieving long-term goals, defining priorities and overall control of law enforcement (counterintelligence) activities. It is based on an understanding of the general nature, scale and perspectives of different types of criminal activity” [20]. Strategic analysis makes it possible to justify decisions for a long term, to determine priorities in the field of information knowledge and competence, prevention and fight against crime, the allocation of resources (human, financial, material, social and cultural) and institutional development [362, p. 182]. The significance of this kind of analysis is, to date, impossible to underestimate, since often “crime appears not as a simple set of criminal acts, but as a complex social systemic and structural phenomenon, the most socially dangerous, mass, manifesting itself in crimes, their various types; criminals - persons who commit crimes; organized crime formations: organized groups, gangs, etc., in complex systems of such formations and their activities

(organized crime); victims of crime, property damage, other harm and other various social consequences” [363].

Taking into account the practice of applying such analysis in the operative-search activity of the State Border Service of Ukraine, i.e. protection of the state border, it is considered to be “... analysis of threats to the security of the state border and sovereign rights of Ukraine in its exclusive (maritime) economic zone in order to prepare proposals for managerial decision making and elaboration of concepts in the field of crime prevention” [364]. Of course, this kind of analysis is essential in identifying economic crimes. After all, as already pointed out by the authors (section 3.1), such crime is highly intellectual in nature, which often involves a long-term qualitative preparation before committing an unlawful act. It is about choosing the best ways to successfully commit a criminal act, selecting and coordinating actions among its possible participants, providing the necessary equipment and other actions, the results of strategic analysis of which make it possible to establish facts or predict events that (will) indicate their wrongdoing, including in the economic sphere.

Strategic analysis is the basis for strategic planning in a particular area of public policy. Available data and information are analyzed in terms of quantity (statistics) and quality (criminal factors that involve or encourage crime, factors that reduce crime, strengths and weaknesses identified at the institutional level) [362, p. 182].

A specific and interesting part of strategic analysis is the analyst's reflection on some specific aspects of the future for law enforcement, crime development, based on data that is largely related to the past. That is, past data are interpreted to generate some recommendations, formulate hypotheses, and predict what to expect tomorrow [360, p. 75]. This component of strategic criminal analysis is also important for effective counteraction to economic crime, which is complex and, often, repetitive.

Strategic analysis involves the observation and prediction of long-term evolution of the state-level criminal situation (geographical areas, types and types of

actions) in order to identify long-term risks [362, p. 182]. Such an analysis, in the opinion of O.B. Farion, includes the following steps: 1) Analysis of the environment (situation). 2) Analysis of the resources (capabilities) of the department. 3) Formation of mission and strategy options. 4) Analysis of strategy options, taking into account the chosen criteria for managerial decision making. 5) Selection (formation) of the overall strategy [365, p. 106].

Concerning the latter mentioned type, tactical analysis "is an analysis of a criminogenic situation in a particular territory in a short period of time, by a certain type of crime or illegal activity of a certain group" [337]. His goal, in the opinion of A. Yu. Shostko is "... to identify trends in crime and its models. Tactical information associates a particular offender with basic information about the patterns of action of a particular criminal group (including its "products", marketing (trade), financial logistics - a cost-cutting strategy) to select investigative techniques, detect crimes, locate and detain the suspect, his subsequent conviction" [366]. Such an analysis is not intended to identify the risks and trends of crime that may in the future materially impair the rights and freedoms of citizens, the interests of the state. There is no doubt that this also applies to economic crime, as the number of ways of committing economic crimes is constantly increasing, and the methods of committing are constantly being improved. This, in turn, is a prerequisite for the emergence of many new risks and the emergence and development of destructive criminal trends for the country's economy. Using this method authorized persons can form an idea of the most popular objects of criminal influence, patterns of economic crimes, methods and specifics of criminal acts in the economic sphere, etc. This type will be of particular importance in combating actions taken by means of information and communication technologies, given their rapid development and the natural "backwardness" of legislators, in terms of the development and implementation of methods of counteraction, resulting in various spheres of the national economy subject to significant destructive effects.

Let us consider the basic techniques of tactical analysis proposed by O.I. Zachek and Y.I. Dmitryk [360]. The following analytical techniques are applied

to the scientists' opinion in tactical analysis: 1) problem analysis; 2) geospatial analysis; 3) time analysis; 4) statistical analysis; 5) analysis of crime patterns; 6) comparative analysis; 7) risk analysis; 8) analysis of crime concentration sites [360, p. 72-73]. Such techniques are applied individually, several, or in combination, depending on the specific need.

Geospatial or geographic analysis is a set of methods, techniques and programs based on geographical representation to identify hot spots and geographical patterns. Geographic analysis performs: 1) conversion of addresses into geographical coordinates and coordinates into addresses; 2) create KML files and upload to Google Earth; 3) creating paths, polygons, editing elements; 4) creating charts, hotspots and heat maps; 5) geographical prediction and pattern creation [360, p. 72-73].

Time analysis processes the following data: 1) the time of reporting the crime; 2) the time of the crime; 3) time intervals: hours, days, months, years; 4) criminal trend – constant or steady increase or decrease in the number of crimes; 5) rampant crime: characterized by a high frequency of criminal crime within a short time [360, p. 72-73].

Types of statistical analysis: 1) descriptive – uses data collection and data mining, which allows to look back and answer the question: “What happened?”; 2) predictive – uses statistical models and forecasting techniques to understand the future and answer the question: “What can happen?”; 3) perspective - uses optimization and simulation algorithms to give advice and answer the question: “What can we do?” [360, p. 73].

Categories of the analyzed data: 1. Type of event – crime, offense, minor offense, road accident; in the area of public interest or in the field of private interests, etc. 2. Description of the means of committing: a) using a weapon (knife); b) using physical violence; c) use of a vehicle for committing a crime or escape, etc. 3. Method of committing a crime (preparation, commission, escape). 4. Spatial (geographical) factors (geospatial coordinates or address, type of territory, etc. 5. Temporal factors (increase, decrease, seasonality, trends) 6. Description of the

suspect (anatomy, clothing, scars, etc.) 7. Information on known offenders 8. Description of victim 9. Profile of goods or objects [360, pp. 73-74] All these types of analysis are important for establishing the circumstances of specific facts.

Of course, the techniques of tactical criminal analysis under consideration can also be used to detect, in order to counteract, economic crime. After all, they help to identify at least an approximate range of risks, as well as criminal trends for the economy of the country, identify offenders, find out methods and specifics of criminal acts in the economic sphere, etc.

Speaking about the use of such a technique, one should pay attention to the statement of A.V. Makhniuk, who emphasizes that "... in the countries of the European Union, the USA and other countries of the world, criminal law enforcement is obligatory for all law enforcement agencies. Its content, rules and procedures are clearly defined and legally regulated. This includes, in particular, the conduct of OIA, investigations and criminal proceedings in court. International structures such as Interpol and Europol are also engaged in criminal analysis. There are some differences, but they are non-fundamental in nature" [364, p. 3]. For example, the Criminal Analysis Sub-directorate (CAS) operates within the Interpol structure, which is part of the organization's specialized crime analysis directorate, which provides analytical support for the General Secretariat. The headquarters in Lyon (France) employ 11 analysts and three regional offices. Today CAS consists of three main analytical services: The Operational Information Analysis Unit, the Strategic Analysis Unit, the Risk Detection and Avoidance Division and the analytical consultancy. The structure, working in close liaison with other specialized crime units, provides analytical support to Interpol in all matters within its competence [367].

In Ukraine, the methodology of criminal analysis is actively used by the State Border Service, which is tasked with ensuring the inviolability of the state border and the protection of Ukraine's sovereign rights in its adjacent zone and exclusive (maritime) economic zone [368]. In order to fulfill all these tasks effectively, measures aimed at identifying various risks in these areas of legal relations are being

carried out.

The risk analysis itself is carried out by structural subdivisions of the State Border Guard Administration, regional departments, state border protection agencies, maritime security units and officials of state border protection units, whose competence is the subject matter of the analysis. In regional administrations, state border guards, maritime security units, the risk analysis leadership relies accordingly on first deputy heads of regional departments, state border guards, commanders of maritime protection units - chiefs of staff, in state border guards subdivisions [352].

Attention should also be drawn to the bodies of the National Police of Ukraine, whose structure recently established the Criminal Analysis Office. Its activities, in particular, aim to consolidate information in a single database, which will allow not only to work effectively on crime detection but also to strengthen preventive work [369]. This unit is focused on the implementation of already prescribed operational, tactical and strategic criminal analysis. According to V.V. Erofeev, “an operational analysis is necessary for collecting and processing data on resonant crimes in order to coordinate the work of the investigative-operational group. Tactical analysis makes it possible to evaluate the situation by mapping information, identifying areas at increased risk of crime. The patrol police squads will be given recommendations for targeted area finalization. Strategic analysis is aimed at analyzing the activities of organized crime groups and, therefore, the prospect of combating them” [370] In the course of criminal analysis, purposeful search, detection, recording, seizure, ordering, analysis and evaluation of criminal information, its presentation (visualization), transmission and implementation are ensured. The practical application of the method of criminal analysis in the fight against crime in general, and cybercrime in particular, by the investigative units of the bodies of the National Police of Ukraine, confirmed its high efficiency in multi-episode proceedings covering a large territory, including a considerable number of events and subjects of criminal grouping. Note that the traditional methods of tracking and associating facts in these cases were not effective enough. [371 p. 175]. Certainly, the activity of such a unit, in the short term, will have a positive impact on the detection of economic

crimes that are under the responsibility of the National Police of Ukraine.

At the same time, the vast majority of domestic law enforcement agencies (primarily concerned with fiscal law enforcement) do not carry out criminal analysis on a professional basis and with the lack of appropriate logistical equipment. Therefore, it is obvious that such a situation has a negative impact on tangible effective counteraction to various manifestations of economic crime. The logical solution to this problem is to develop proposals for changes to national legislation. A positive step in this direction was the submission of the draft law on the National Financial Security Bureau of Ukraine No. 8157 [346], which proposes a conceptual approach to combating individual economic crimes. Namely, it is a question of applying the methodology of criminal analysis in order to establish the fact of a criminal act. This will be possible if the ILP (Intelligence Led Policing) model of activity is implemented and continued [372]. According to I. Bezzub, “the application of a number of EU countries to the ILP model has allowed for a more efficient and effective management of the national law enforcement agencies of these countries. The ILP model places criminal analysis at the center of law enforcement and accelerates decision-making to a greater extent than other current police models. The main purpose of the ILP model is to provide the state with the tools to enhance the professionalism of law enforcement agencies, the quality and efficiency of their activities, optimize the use of available resources, which will contribute to public confidence and effectively counter threats to the financial security of the state” [373]. Such analysis will ensure: 1) identification of participants in criminal schemes, relationships, number and nature of contacts; 2) identification of sources and directions of financial flows, other tangible objects; 3) determining the mechanism of organization of criminal activity, the basis for the functioning of the criminal phenomenon; 4) assessment of risks, threats, potential losses, vulnerabilities for management decision making [374]. Therefore, there is no doubt that this is the alternative way of developing the domestic law enforcement system when it comes to real effective counteraction to economic crime.

Therefore, at the present stage of the activity of the state, there was an urgent

and objective need to find and implement new effective methods for prompt and systematic effective counteraction to economic crime. One of these should be positioned criminal analysis, through which, by organizing information and on the basis of their evaluation, it is possible to obtain information that, potentially, can be important for establishing criminal activity in the economic sphere.

Such an analysis should be understood as the steps taken to establish the relationship between criminal activity data and other related data, their assessment, interpretation and prognosis with a view to their use by the competent authorities for the successful implementation of those assigned to it. tasks. The essence of criminal analysis is to promote the authenticity of a crime, in order to effectively counteract it, due to the appropriate response by the relevant state institutions. In the context of combating economic crime, such analysis should be differentiated into operational, strategic and tactical. Each of these types is essential for detecting and predicting criminal activity in the economic sphere.

At the same time, the problem remains that most domestic law enforcement bodies are not able to carry out criminal analysis and the lack of appropriate logistical equipment for this procedure. The logical solution to this problem is the development of proposals and their subsequent adoption regarding changes to national legislation. Indeed, international practice shows that using this type of analysis contributes to the effective counteraction of crime, including most unlawful acts carried out in the economic sphere.

SECTION 4

IMPROVEMENT OF THE ADMINISTRATIVE AND LEGAL BASIS OF THE ACTIVITIES OF LAW ENFORCEMENT AUTHORITIES WHICH PROVIDE THE ECONOMIC SECURITY OF THE STATE

4.1. Foreign experience of law enforcement activities to ensure the economic security of the state

Security as a system of indigenous, typical properties of any country embodies all the spheres of different branches of life and development of man, society, state and nature. As a whole, security can be defined as a quality characteristic of an object (system), the ability of an object to exist and develop, and its protection against internal and external threats. The location, role, and priority of each security element are determined by the circumstances that actually take place over a period of time inside and outside the facility. As the situation changes, its various properties can objectively be of vital importance [375, p. 374]. World experience indicates that without an active regulatory role for the state, there can be no efficient, socially oriented market economy, not to mention the effectiveness of ensuring the economic security of the country. There is no country with a highly developed economy where the state has escaped the regulation of key socio-economic processes [376, p. 41]. After all, the economic security of the state is a state of equilibrium and socially oriented development of the national economic system, which is achieved by the realization of a set of forms and methods of economic policy. Adequate level of economic security is achieved through the implementation of a unified state policy, supported by a system of coordinated measures adequate to internal and external threats [377, p. 89]. Without such a policy it is impossible to achieve an exit from the crisis, to stabilize the economic situation in Ukraine, to create effective mechanisms of social protection of the population [375, p. 374]. Therefore, it is obvious that ensuring the economic security of Ukraine is one of the important directions of modern state policy.

Despite the obvious existence of different models of ensuring the economic security of the state, all of them, according to Z. V. Gbur [378], have certain groups of functions. Namely, in the opinion of the scientist, we are talking about the following: protective, regulatory, preventive, innovative and social [378, p. 112]. In particular, he states that: 1) the protective function is expressed by the ability to protect the state economic system from internal and external threats. The implementation of this function is directly related to the formation of economic resource potential and its effective use; 2) the regulatory function emerges in various economic subsystems by ensuring the economic security of the state and applying functional mechanisms aimed at risk mitigation; 3) the preventive function of state economic security is focused on predicting the occurrence of potential crisis situations during economic activity and preparing the economic system to confront them. This implies socio-economic and organizational-technical measures that result in strengthening the defense function of the system; 4) the innovation function operates through unconventional decisions of the state on economic processes and innovative decisions aimed at accelerating the pace of economic development or neutralizing the possible negative consequences of the latter. The results of this function emerge indirectly in the economy and are usually expressed in terms of enhancing the effectiveness of other security functions; 5) the social function of the system of state economic security requires full satisfaction of the requirements of all members of society and full harmonization of interests. The implementation of this function helps to improve the standard and quality of life and guarantees the protection of the rights and freedoms of citizens [378, p. 112].

It is worth noting that the earliest mention of the need to ensure economic security is found in Plato in his “Republic”, which states that the ideal is the state in which there is wealth, not excess. It is the emergence of surplus needs that leads to wars and transforms a “healthy state” into a “feverish state” [378, p. 372]. The desire for excessive consumption and possession of luxury goods leads to the need to expand the state by conquering new territories and obtaining new resources that provide opportunities to meet excessive needs. Thus, the development of the ideal

state by Plato is a mechanism for ensuring economic security and counteracting destructive factors. However, the emergence of the problem of ensuring economic security in any country is connected with the formation of its statehood, the attainment and development of national economic interests, the formation of national dignity and consciousness of society. Thus, when establishing a state-building, it is relevant to take into account foreign experience in solving complex problems of ensuring economic security, taking from it the positive elements and avoiding the negative ones, adapting international experience to the conditions of Ukraine [2, p. 151].

Therefore, in the light of the consideration of economic security issues at the international level, the methodology proposed by the United Nations Development Programs Commission (UNDP) for analysis of the country's economic security is interesting. According to this methodology, the level of national security is determined by three factors: the level of the economy, the level of education and human rights [375, p. 374]. The level of economy is measured in GNP per capita, the level of education – the number of years during which the average person studies in this society, human rights are characterized by a special index, which is calculated according to a specially approved methodology. The national security level thus determined is one of the indicators of the state's security status. The decrease in this level is a signal for the government to take appropriate measures [375, p. 375].

Also interesting is the Final Act of the Conference on Security and Co-operation in Europe (Helsinki, August 1, 1975) [379], which has not yet expired. Thus, in the "Economic and Commercial Information" section, states parties to the above document, considering that economic information by its nature should provide appropriate market analysis and the development of medium and long-term forecasts, thereby facilitating the establishment of sustainable trade flows and better utilization of trade opportunities. expressing their willingness to improve the quality and to expand the volume and dissemination of economic and relevant administrative information, will facilitate regular and possibly shorter deadlines for publishing and disseminating economic and commercial information, including:

production statistics, national income, budget, consumption and labor productivity; foreign trade statistics; foreign trade laws and regulations; information used for economic forecasting to facilitate trade development; other information useful for business people in commercial contacts, such as periodically published directories, lists and, where possible, structural diagrams of firms and organizations engaged in foreign trade [2, p. 152].

Modern approaches to understanding the essence of economic security and formulating appropriate management strategies for it do not exhaust the complexity of the systemic phenomenon that it is, since they are likely to portray certain aspects of security as a complex phenomenon and therefore can be considered as different types of economic security. This means that, while focusing on certain aspects of economic processes in the country, a variety of economic security can be distinguished: 1) anti-crisis; 2) in peacetime; 3) in conditions of military conflicts (of different scale) with the use of armed forces; 4) in the conditions of tough economic confrontation with a certain state; 5) in the conditions of isolation or, conversely, in the conditions of high degree of integration into the world economy, which, obviously, with certain large-scale and essential differences should work at the regional level as well [380]. Each can manifest itself at certain times due to the action of certain factors. Thus, in general, there are very different systems and models of national security in the world, in particular: 1) American – oriented at the combination of foreign and internal security, which is used by the model of most states; 2) Japanese – with an emphasis on internal social security; 3) Chinese, which is the most concentrated expression of the security systems of states that build a socialist society; 4) systems peculiar to states that have recently gained independence, and are deeply reorienting their development [375, p. 376]. At the same time, within each of these models, there are their own national security systems inherent in a particular state. Each of these systems is focused on the performance of its own tasks and the implementation of all functions.

It should be noted that the existence of different approaches logically causes the presence of certain features in the countries – their representatives. Let's get

acquainted with some of them on the basis of the analysis of the research by Z.V. Gbur [378], who, in one of his own studies, analyzed the issues of foreign experience of legal security of the economic security of the state.

Country	Characteristic
I. The countries of Western Europe:	
Germany	There is no specific legal basis for ensuring economic security. The main issues related to this problem are reflected in the directives of the Ministry of Defense, which regulate the most important areas of market activity and determine the control functions of the state. The methods of economic security are used, which are aimed at supporting civilized market relations, ensuring economic and social progress, preventing monopoly in certain sectors, creating conditions for fair competition and stability of the national currency, protection against economic blackmail.
France	There is no specific legal basis for ensuring economic security. Certain provisions on economic security (creating conditions for enhancing national well-being and strengthening the country's economic potential) are reflected in the Law "On National Security". Methods for ensuring economic security are aimed at reducing the vulnerability of the economic system of the country, maintaining the independence of foreign policy, eliminating disparities in the level of economic development of economic entities; avoiding excessive external dependence in critical sectors of the economy, minimizing the risks associated with external dependency.
United Kingdom	There is no specific legal basis for ensuring economic security. Separate rules governing economic security are contained in defense legislation. They are based on assessments of national interests and are implemented through their protection. Economic security methods are associated with the prediction and prevention of the most dangerous external and internal risks. In developing and implementing solutions related to economic security, the focus is on specialized organizations representing the interests of industrialists and entrepreneurs.
Spain	The legislative framework on economic security is flexible and clearly defines the functions of government bodies and organizations in this field that develop specific economic development programs. Economic security regulations are linked to the relevant EU legislation. Methods for ensuring

	economic security protect the interests of priority industries, as well as aimed at stimulating investment, providing currency controls, and developing legislation on joint stock companies.
Italy	There is no specific legal basis for ensuring economic security. In the area of economic security, Italy is guided by the international agreements it has concluded. Economic security methods are aimed primarily at protecting the interests of national producers in the domestic and foreign markets.
II. Central European countries:	
Czech Republic, Hungary, Poland, Slovakia, Bulgaria	There is no specific legal basis for ensuring economic security. Ensuring economic security is guided by relevant EU legislation. The choice of methods of ensuring the economic security of the country take into account the geopolitical situation, the vector and the strategy of economic development in accordance with the tendencies of the regional and world evolutionary process, the direction of economic reforms.
Romania	Economic security issues are contained in the National Security Strategy. The main areas of economic security are: implementing effective macroeconomic stabilization measures, accelerating structural reforms in the economy, creating the private sector, attracting foreign investment and supporting small and medium-sized businesses; harmonization of financial and economic legislation, financial, economic and customs policy with EU legislation, etc.
III. Eastern European countries:	
Russian Federation	The provision of economic security is governed by the Concept of National Security of the Russian Federation; State strategy for economic security of; RF Law "On Security". A distinctive feature of the legislation is its regional aspect and provisions on the formation of criteria and indicators for assessing the state of economic security. Methods of ensuring economic security are focused on the implementation of economic reforms in the short term, reducing the risk of increasing uneven socio-economic development of the regions.
Republic of Belarus	Legislative economic security is reflected in the National Security Concept of Belarus. Priority directions for ensuring economic security include: developing a system of economic relations, creating mechanisms for resolving contradictions in society and eliminating the preconditions for their occurrence; developing a strategy to ensure the realization of vital economic

	interests in the country; formation of a long-term economic transformation program; ensuring sustainable socio-economic development; the use of non-inflationary methods of financing the budget deficit and the efficient redistribution of financial resources; improvement of foreign economic policy; creation of favorable conditions for business activity, etc.
Lithuania, Latvia, Estonia	There is no specific legal basis for ensuring economic security. Ensuring economic security is guided by relevant EU legislation. The methods of ensuring economic security are aimed primarily at the realization of financial and economic security.

[378, p. 113]

By directly analyzing foreign experience, first of all, let's get acquainted with the theoretical, methodological and legal aspects of this phenomenon in the United States of America, since even the emergence of the term "economic security" belongs to the 26th President of the United States of America – Theodore Roosevelt and is defined as a set of conditions that secure national sovereignty, protection of strategic interests and full development of society, life and health of all its citizens [375, p. 376]. During the first 100 days of T. Roosevelt's presidency, 15 laws were adopted that became the basis for the further development of activities. They aimed to overcome the crisis and restore the economic power of the state. T. Roosevelt renounced the classical practice of non-interference of the state in economic life and advocated the optimal combination of market motives and state participation in economic processes. One of the reasons for this combination was the need to influence the social climate in society, because the economic interests of the individual are realized through the social policy of the state [375, p. 376].

The years-long process of finding effective ways to securely protect national economic interests in the United States has made it possible to create effective and effective regulatory security for economic security. US economic security as a separate and holistic issue in this country is not stated in the conceptual and strategic documents, as well as in legislative and regulatory acts. It is considered only as an integral and essential component of the United States national security in the National Security Strategy and is presented as separate aspects of its enforcement in

the law [375, p. 376].

The National Security Strategy is a document in which the US President's Administration formulates the basic principles of national security [375, p. 376-377]. According to this document, US national interests are classified by the importance of the country into three categories: the first group is the vital interests; the second is important interests; the third is humanitarian and other interests. Economic interests are included in the first category of the importance of US national interests, the provision of which is an absolute priority of United States national security policy, for the protection of which the US Government must do its utmost, even through the unilateral use of force. These include: the economic well-being of society and the protection of vital public infrastructures, in particular, energy, banks, finance, public communications, etc. The US National Security Policy focuses on the US National Security Strategy in three main areas: building a secure international environment for America, ensuring adequate response to threats and crises, and adequately preparing American society for unpredictable trends and phenomena in the future. Practically every direction provides measures for solving economic security problems [2, p. 154].

The legislative security of the US economic security is high. The problems of counteracting economic espionage are addressed in the Economic Security Act of 1996 [381]; enhancing the effectiveness of national education and science – in The Education for Economic Security Act [382]; issues of tax regulation, economic development priorities, customs protectionism – in The Economic Security & Recovery Act of 2001 [383]; labor market, unemployment, economic protection of the population – in the Job Creation and Economic Security Act of 2002 [384].

Analyzing the existing foreign experience in ensuring the economic security of the state, it is worth noting that in most countries the establishment of the essence of the concept of “economic security” is significantly complicated by a number of contradictions that historically exist in the capitalist system. This is primarily due to the peculiarities of such a system, which manifests itself in the specifics of financial and economic management, etc.

Scientists in this regard highlight the following factors that prevent such a definition: 1) the cyclicity (alternation of economic growth and weakening of the economic environment) of a market economy, which in itself implies instability of the economic system; 2) attempts to introduce what may be economically secure in the short term (for example, protectionist policies) can have a negative impact in the long run (reducing the quality of goods and services by weakening competition); 3) forced restriction of consumption to conserve resources can lead to increased stagnation in the economy, thereby undermining the corresponding security of the country; 4) attempts to increase the level of self-sufficiency of any kind of raw materials, goods and services may fail because of the already existing deep integrated foreign trade relations with the economies of their neighbors in the region [375, p. 379-380; 385, p. 32].

Undoubtedly, the most important of the “new Asian states” of the modern world is China. In recent years, this country has a significant place not only regionally but also globally. However, in the international arena, China is positioning itself as a developing country. The specifics of the Chinese economy (socialist market), the unique place of the country that belongs to it in global economic relations, add a special “coloring” to the common economic issues worldwide in Chinese perception. This applies, in particular, to the problem of economic security, which is very urgent for the PRC [375, p. 380].

At the heart of Chinese interpretation of economic security is “economic sovereignty”, especially independence in decision-making. However, in today’s China, according to Chinese authors, “there are no reasons for optimism”. Economic sovereignty is under pressure from “powerful interest groups, especially foreign ones”. China’s per capita resources are also much lower than in the world. The industry is dependent on foreign financial capital, which “squeezes its profits”. Many Chinese enterprises have to “obey” multinationals and become only “an element in their production chain” [375, p. 380; 386]. Thus, the most important threats are precisely in the area of economic sovereignty and, accordingly, the government and other competent entities are taking measures aimed at minimizing the risks of

various disruptive factors.

Chinese scientist Jang Yeung gave a brief definition of “economic security”. For developing countries such as China, economic security is best defined as the ability to ensure a gradual increase in the standard of living of the entire population through national economic development while maintaining economic independence. In other words, economic security has two sides to “the coin”: competitiveness and independent economic sovereignty. The author is more concerned about the two sides of the author. He devoted almost all his research to the negative effects of foreign capital in the Chinese economy [375, p. 381].

Thus, as we can see, foreign science lacks a common understanding of economic security or the economic aspects of national security. The main goal of the state in this area is usually sustained economic growth. Most often, the most important elements are security of supply of the most important resources, openness of foreign markets, national control over “strategic industries”, protection of commercial and technical information, competitiveness in the world market and “economic sovereignty”, which is understood as independence in decision-making. All these elements are aimed at protecting the economy from external threats. Internal problems as a factor of security, as a rule, were not considered until recently – the global crisis has made adjustments [2, p. 156]. The consequences of this crisis have, of course, forced one to rethink the effectiveness of existing approaches to ensuring the economic security of the country.

Finally, considering the problems of economic security in the PRC, it should be noted that there is some contradiction between “market openness” and “economic sovereignty”. Not surprisingly, the first concept is the most popular in the most developed country in the world – the United States, and the second – in the PRC [375, p. 381, p. 19].

Therefore, most national security strategies are focused on national and economic security through radical economic reforms, close integration into world and European security systems, accession to economic and political alliances and organizations. In this context, the experience of the formation of national security

strategies gained by the countries of Eastern and Central Europe, in particular the states – former members of the Warsaw Pact [2, p. 156].

Thus, in Romania, the National Security Strategy [389] was approved on 18 June 1999 at a meeting of the Supreme State Security Council. The most important document for the country is aimed at ensuring democracy and stability in the country, sustainability of its economic development, Euro-Atlantic integration. The issues of solving economic security problems are quite limited in the strategy, but they stem from the basic provisions, national interests and are mainly concentrated in the main areas of national security in the financial and economic sphere. Romania's national interests are very closely linked to the main goals of the state's national security policy and also to the social unity of the state, which must be achieved through democratic means, on the basis of current legislation; in support of the linguistic, religious and cultural identity of Romanians living outside Romania, etc. The main directions for ensuring the economic security of the Romanian state are: implementing effective macroeconomic stabilization measures, accelerating structural reforms in the economy, creating the private sector, attracting foreign investment and supporting small and medium-sized businesses; harmonization of financial and economic legislation, financial, economic and customs policy with European legislation, requirements and directives of the European Union; accession of Romania to continental and transcontinental transport communications, creation of information infrastructure; effective management of the labor potential required for the development of high-tech industries, especially software production; support of the proper level of education and science [2, p. 157]. The said document was of great importance in the matter of construction and further, as practice has shown, of dynamic development of the system of ensuring the economic security of the state, which has repeatedly demonstrated its own effectiveness.

In general, as V. A. Kolupaiev notes, "... in general, Romania's economic security policy is based on the convergence of national interests with those of Europe as a whole, as well as political, economic and institutional transformation in

accordance with Western European standards. In the early 1990s, a number of current EU countries opted for a similar model of economic security, which included: an assessment of the geopolitical situation in the region; definition of vector and development strategy; building and implementing a model of behavior, including in the sphere of economy, in accordance with the dominant tendencies of the regional and world evolutionary process; correlation of basic quantitative indicators of development with world and regional standards; correction of the course of economic reforms” [390, p. 3]. Considering the active and successful activity of this country in the analyzed sphere, such experience should be analyzed, in terms of its adaptation, according to the relevant directions of work in Ukraine.

In the Czech Republic, the main officially recognized conceptual document on national security policy is the Czech Republic’s Security Strategy [391]. It defines national interests, threats and dangers to national security and formulates the government's long-term intentions and measures to ensure conditions for peaceful development and economic prosperity in the country. The Security Strategy identifies six major areas of national security. They are: civil, public, political-military, economic, environmental, as well as the sphere of criminality and organized crime. Much attention is paid to economic security issues. The economic sphere of national security is defined by the Strategy of the Czech Republic among national interests, threats to national security and security measures for the country [2, p. 157]. As we see the importance of all available components of national security is given to economic, which again underscores its importance for promoting the normal functioning of the sustainable development of any state in the world, providing a sufficient level for the life of the population.

Particular emphasis is placed on protecting national interests. In particular, the Czech Republic’s Security Strategy classifies national interests into two main interest groups – vital and strategic interests. It is recognized that the mutual boundary between these interest groups varies in time and space depending on the particular circumstances and situations. At the same time, vital interests are those that have a long-term character and are conditioned on the preservation of

constitutional order, democracy and economic development. Strategic interests are long-term or temporary, general or specific interests, based on the ambitions, opportunities and realities of the state in the world. The directions of economic policy of national security are: ensuring economic growth, constant dynamic development of economy and international cooperation; maintaining internal and external stability; reducing inflationary pressures; maintaining a positive foreign trade balance; effective market regulation in the economic and financial spheres; the fight against organized financial and economic crime [2, p. 158]. That is, the said Strategy defines the main activities of competent institutions in dealing with external and internal threats to economic security.

The experience of the Italian Republic in this matter should also be noted. Thus, in Italy, the state pays great attention to foreign economic expansion, which is due to the economic and technological linking of Italy to its foreign partners. In this case, the most promising among them are the OECD countries, as well as developing countries in Africa, Asia, Latin America. Emphasis is also placed on the Italian presence abroad through the development of international industrial cooperation and, as in Germany, the diversification of energy suppliers [392]. It is also conditioned by the “advantageous” territorial location of this state. At the same time, as A. A. Bondar points out, “in the absence of an officially formulated doctrine of economic security, the fulfillment of Italy’s international obligations related to political or economic grouping is an objective guideline of the Italian Government. However, the state in the legal framework uses all available mechanisms to protect the interests of domestic producers in the domestic and foreign markets” [393].

First of all, we are talking about the implementation of various anti-crisis programs. In the scientific literature it is emphasized that the program of a complex of anti-crisis measures should provide: support to the banking sector and guarantee of bank deposits of the population; stimulation of the main industries (engineering and automotive, metallurgy and energy, aerospace, electrical engineering, as well as textile, pharmaceutical, food, woodworking and furniture manufacturing, tourism); to cover the social protection system of different segments of the population; support

small and medium-sized businesses by stimulating their development and expansion; to create a favorable investment climate for the inflow of foreign investments, as well as to promote the further internationalization of the activities of Italian enterprises [394, p. 20].

Speaking about the work of the bodies empowered to ensure the economic security of the state, it naturally has some specific features. Thus, the activities of such entities are differentiated into administrative and judicial, within each of which the specific goals of ensuring the economic security of the state are realized.

A special role in ensuring the practical implementation of the aforementioned direction of public policy is given to the Financial Guard, the entity that counteracts offenses in this area. Given the leading role of the said authority in such a process, we will focus our attention on the issue of its organizational aspects of work in the local system of authorized structures.

In particular, the administrative activity of this body implies the application of a number of appropriate preventive measures to prevent harm to the public by others. Thus, it is a prevention work that plays a significant role in the issue of economic security. Certainly, first of all it is a counteraction to the so-called “economic crime”. With regard to judicial activity, this involves the implementation of specific, legally permissible measures to provide various assistance to the courts to establish the facts of violation of the relevant legislation in order to bring the perpetrators to justice. Thus, the officials of the analyzed subject are authorized, on appropriate grounds, to carry out investigative actions, collect the necessary information and other legal measures to successfully and efficiently solve the task. In addition to the considered and characterized areas of work, the said entity is endowed with special powers inherent in tax structures in order to effectively combat criminal activity in this area. There is also a direction of work of the body as the fight against smuggling [170, p. 287; 395, p. 53-57].

That is, it is expedient to agree with the position of I. Bezzub, who emphasizes that “the scope of the Financial Guard is quite wide – it is protection of national and European financial interests, termination of tax crimes, fight against organized

crime, smuggling, falsification of goods and money, illicit goods, illegal drug trafficking and the laundering of criminal capital, the fight against illegal immigration, the cessation of online fraud, the control of gambling, taxation of individuals and legal entities” [396]. In his opinion, this entity “... performs the functions of tax police, tax inspectorate, customs and border authorities. The Italian Financial Guard is not authorized to apply punitive measures independently. In case of detection of a crime an investigation is conducted and its materials are forwarded to the prosecutor’s office. Tax violations that do not fall under the category of crimes are transferred to the tax service, and it accordingly applies administrative penalties, for example, fines” [396].

In the search and search activities, the officers and staff of the Financial Guard of Italy are governed by the same legislative acts as the State Police. This is understandable, since investigative activity as a system of public and private search, intelligence and counterintelligence measures involves interference with private communication, so in most countries, including Ukraine, the issues of investigative activity are regulated by separate laws [397, p. 144].

Given that this body has a broad scope of influence, its organizational structure should be considered. According to I. P. Lezhnenko, “the Financial Guard of Italy structurally includes several specialized departments (special departments): The Central Criminal Investigation Service (Il Servizio centrale di investigazione sulla criminalita organizzata – SCICO); unit to combat organized crime (Gruppo d’investigazione sulla criminalita organizzata – GICO), which structurally includes a unit for combating drug trafficking (Il Gruppo Operativo Antidroga – GOA); Anti-terrorist agency (Anti Terrorismo Pronto Impiego – ATPI); other offices [397, c. 144].

The Central Criminal Investigation Service (SCICO) was established with the introduction of Circular No. 216093/310 dated July 10, 1993, and operates in accordance with the Law dated July 12, 1991. Initially, this unit operated in conjunction with the Organized Crime Unit, was competent to operate throughout Italy, but was later divided into Regional Organized Crime Units (GICO) in each

region, where the mafia district was located and reorganized as a coordination and analysis body [397, p. 144-145]. Undoubtedly, with the development of the activity of this structure changed, its tasks expanded, the competence, the composition of powers, etc. were altered.

SCICO is currently carrying out a number of tasks, including: collecting data and information on investigative activities carried out by the Italian Financial Guard units, with the exception of organized crime activities; analyzing the data collected, identifying and developing a research methodology to guide the GICO technical and operational activities; coordinating activities at central level with the national prosecutor for fighting mafia; exchange of information with the integrated central police services; informational interaction between the Financial Guard units of Italy in order to take measures aimed at preventing and stopping the abduction for the purpose of extortion; providing logistical support to GICO; operational support for GICO through the recruitment of staff with specific professional skills to combat organized crime. GICO is a special department of the Financial Guard of Italy, which is involved in the investigation of organized crime. The GICO division is structurally divided into 26 special branches. The GICO department is a highly specialized unit in the investigation of organized crime, terrorist offenses, kidnapping, drug smuggling and similar activities on a large scale. GICO staff have such specific legal powers as interference with the secret of communication, agent intelligence. The GOIC is structurally and logistically integrated with the units for combating drug trafficking (GOA). The GOA's mission is to combat large-scale illicit drug trafficking, i.e. large national and international drug trafficking [397, p. 145]. It is this unit that plays a leading role in combating economic crime.

The Anti-Terrorism Office (ATPI) as a special department of the Financial Guard of Italy does not act as a direct anti-terrorist unit – for this purpose there is a special police unit of NOCS (Nucleo Operative Centrale di Sicurezza – Central Task Force on Security Forces) ta special unit of carabinieri – GIS (Gruppo d'Intervento Sprziale – Special intervention group) in Italy. ATPI acts as a special component for anti-terrorist education and training. The Anti-Terrorism Office was established in

1982 and is a highly specialized unit of the Italian Financial Guard. ATPI mainly acts to support territorial offices in conducting high-risk operations. Departments within this department can also be used and deployed as units to prevent and eliminate public nuisance. Other units and branches of the Italian Financial Guard include GRF (Gruppi Repressioni Frodi) – Anti-Fraud Groups; the Cybercrime Unit (GAT), Health Services and others [397, p. 146].

Therefore, it can be said that in Italy the issue of economic security plays a special role and has long been one of the priorities, along with the awareness of the need for an adequate national security situation. Considering the significant progress made in the real security of Italy's economic security, studying its experience will be useful for Ukraine in order to be able to introduce some significant aspects into the national legal sphere.

Speaking of the Republic of Poland, in its time, the Government adopted a concept paper on national security, "Security Strategy of the Republic of Poland" [398, p. 154]. The strategic goal of the national policy of national security in Poland in accordance with the Security Strategy is to guarantee the independence and sovereignty, territorial integrity of the state; creation of conditions for stable social and economic development; preserving the national heritage and developing the national dignity of the Poles. Economic security issues are not covered in this document and are briefly summarized. But they are listed among the threats to Polish security and among the instruments of implementation of the Polish security policy. The decisive threats to the economic security of the Republic of Poland include the threatening economic instability in the neighboring countries, its negative impact on the Polish economy and the country's considerable external dependence on the supply of energy from abroad, the non-diversification of these sources; uncontrolled migration processes that can damage the socio-economic stability and financial and economic capacity of the country [2, p. 158].

Officially recognized political views on the protection of citizens, society and the state from the influence of external and internal threats to national security in the Republic of Bulgaria are presented by the Concept of National Security [399], which

was adopted by the National Assembly on April 16, 1998. It defines the goals, objectives, principles, national interests, threats to national security and the conditions and factors that determine the state of national security. Bulgaria's National Security Concept, like that of other Central and Eastern European countries, is characterized by a commitment to safeguard national interests through effective cooperation with world and European security systems, integration into the North Atlantic Alliance and accession to the European Union. The economic sphere is inseparably integrated with the main security issues of the country, region and is not highlighted by the individual structural units in the document. The national economic interests of the Republic of Bulgaria are: improving the quality and standard of living of the population, the effectiveness of social and medical services in the country; ensuring state sovereignty and economic independence; achievement of financial stability, high level of economic and social development; improving the efficiency of domestic and foreign economic policies [2, p. 159].

Threats to the economic security of the Republic of Bulgaria are recognized: significant economic and social differentiation of countries on the continent, which threatens regional socio-political and socio-economic stability and has unpredictable consequences for the country; incompleteness of the organizational process of building a highly efficient collective security architecture in Europe; great differentiation of neighboring countries by their degree of integration into world, continental, military-political and trade-economic unions; spread of international financial and economic crime, smuggling of goods; the application of trade, economic and financial sanctions against neighboring states; the decline of the Bulgarian state institutions, their opposition to each other, the spread of corruption; social instability in the country, severe crisis of the national economy; decrease in the standard of living of Bulgarian citizens; demographic crisis, uncontrolled outflow of human resources abroad [2, p. 159-160]. Obviously, in such difficult conditions, ensuring economic security is an extremely important area of government work.

After the collapse of the USSR, most of the former Soviet Union republics

appeared to be very vulnerable to the challenges of socio-economic threats to national security. The process of gaining state independence of these countries is accompanied by socio-political instability, decline of national economies, considerable social losses and lack of developed state infrastructure [400, p. 58].

Thus, in Belarus, the system of views on the directions, means and methods of protecting the vital interests of the individual, society and the state was officially recognized in the National Security Concept of the Republic of Belarus approved on July 17, 2001 [401]. The concept contains the methodological basis for building a national security system across its main spheres. They are recognized as political, economic, military, environmental, information and humanitarian. The issue of solving the economic security problems of Belarus has a comprehensive and meaningful full coverage within this document. In particular, the most important national economic interests, threats to the economic security of the state and priority directions of ensuring economic security in the country were identified [2, p. 160]. In accordance with such interests, certain areas of activity of competent entities are determined in order to ensure the economic security of the state.

The priority directions of ensuring the economic security of the state in the Concept of national security of Belarus should be considered: the development of a system of economic relations that ensures the realization of vital economic interests of the individual, society and the state; creating mechanisms to resolve the contradictions that arise between them and to eliminate the preconditions for their occurrence; developing a strategy to ensure the realization of vital economic interests in the republic; formation of a long-term economic transformation program; ensuring sustainable socio-economic development through equalization of economic activity in various fields; improving the effectiveness of macroeconomic regulation through continuous improvement of legislation and mechanisms for direct and indirect management of economic processes; the use of non-inflationary methods of financing the budget deficit and the effective redistribution of financial resources, based on national priorities; improvement of the state foreign economic policy on the basis of multi-vector and practice established in the international

division of labor and markets of goods and services; taking advantage of the intra-republican division of labor, specialization and cooperation at the expense of economic and natural opportunities; creation of favorable conditions for entrepreneurial activity and employment of the population, etc. [2, p. 160-161]. The successful work of the state on each should help to reduce the pressure on the national economy, contributing to its growth.

New, in comparison to many national security concepts, are the requirements imposed on the national security system. They include: 1) the ability of the system to respond in a timely manner to changes in the external and internal environment and self-improvement as information on threats and the experience of their prevention and neutralization are accumulated; 2) completeness and reliability of information on real and potential threats, ability to create organizational mechanisms for ensuring national security, availability of forces and means; 3) the ability of the system to perform specified functions in the context of incomplete, contradictory and irregularly received information on threats; 4) the combination of centralization of the management of the national security system with the independence of its individual elements; 5) prompt decision making and decision making, their adequacy to national security threats; 6) the ability to effectively use the forces and means of the national security system and coordinate the efforts of all its elements [2, p. 161].

As a summary, it can be noted that a characteristic feature of this Concept is that it actually is not so much a concept of national security as a concept of national security, that is, the concept of security of the state of Belarus. This is necessary to understand the sources of the formation of both security threats and priority directions of ensuring the security of the state, as well as the bodies involved in it [401].

In the Russian Federation, the legal documents that contain provisions on economic security include: The concept of national security of the Russian Federation [402]; State Strategy for Economic Security of the Russian Federation [403]; Law of the Russian Federation "On Security" [404]. An important feature of the Russian legislation on economic security, along with the legislation of other

countries is the presence in it of the regional aspect and provisions on the formation of criteria and indicators for assessing the state of economic security used in the practice of public administration. The Russian Federation's national economic security strategy is an integral part of Russia's national security legislation and is generally focused on implementing economic reforms in the short term. In the State Strategy for Economic Security of the Russian Federation it is confirmed that without ensuring economic security, it is practically impossible to solve any of the challenges facing the state, both domestically and internationally [403].

The regional dimension of Russia's economic security is determined by the list of threats to regional economic security. The most important regional threat to the economic security of the Russian Federation recognized the danger of increasing uneven socio-economic development of the regions. The main factors influencing this threat are: objective differences in the level of socio-economic development of the regions; the presence of depressed, crisis and economically backward areas against the background of structural shifts in industrial production, which are accompanied by a significant reduction in the share of manufacturing industries; breach of industrial and technological ties between enterprises in certain regions, etc. [2, p. 162].

Consequently, the categories of national economic security differ greatly depending on the specific characteristics of the national economy: its potential, sustainability, and degree of openness. The formation of national concepts of security, the specific filling of its categories is influenced by the totality of conditions of functioning of the economy in the world economy, views of ruling groups, state ideology, the presence of military potential capable of influencing political and economic decision-making by the subjects of world politics and economy [405]. National economies are increasingly integrated into a single global economy and cannot thrive in isolation, so each country needs to build its own economic model so as to be able to prevent and minimize the effects of economic and financial crises. Development of methodological bases of economic security of the state taking into account the accumulated experience and peculiarities of the current state of socio-

economic transformation in Ukraine requires answers to the question about the definition of the concept of economic security, economic interests, principles, threats, directions of economic and national security and mechanisms for their provision [375, p. 381-382].

Today it is of great relevance to ensure the economic security of the country, which is mainly due to the political instability and tense situation that characterizes the current state of Ukraine as a state. Therefore, achieving stability is a key task for the Government, especially in the area of economy. And the priority in this regard is to ensure the economic security of the country [375, p. 382; 406]. Therefore, in order to properly ensure the economic security of Ukraine, it is necessary to conduct a comprehensive study of foreign experience in this field in order to attract and implement the positive laws of national parties. Foreign experience in the field of economic security should also be used in the development of regulations in this field. These proposals will help to create adequate legal and regulatory support for the economic security of Ukraine [2, p. 163]. At the same time, it is advisable to emphasize that it is necessary to introduce those changes that will really have a positive, at least in the medium term effect for the domestic economy. Thus, first of all, explained by the difficult modern conditions, as well as the frequent factual impossibility of restoring the previous situation in the current economic sphere. It should also be emphasized that any innovations should, as far as possible, protect the economic interests of the state, its sovereignty and territorial integrity from outside influence, focused on both a marked decline and a leveling off of Ukraine's position in international economic relations, reflecting the latter as an incapacitated subject of international or interstate dialogue.

4.2. Problem Aspects of Cooperation and Coordination of Law Enforcement Agencies and Other Entities to Ensure Economic Security of the State

At the present stage of national state-building, the multiplication of threats and challenges to man, the state and society has not only exacerbated the problems of national security, but has also led to a significant transformation of its content [407]. Such a transformation has led to a new awareness of the importance of this security for Ukraine and an understanding of the need for quality, systematically implemented measures to ensure it. In spite of foreign and military aspects, national security extended to the sphere of economic, social, environmental, informational, legal and other relations and, apart from the first, began to be determined by economic capacity, transparency, decent living conditions of man and citizen [407]. This thesis is difficult to question because economic security has been and still remains the core and material basis for national (state) security of the country. First of all, this is explained, without exaggeration, by the significant importance of the economy, as a basic prerequisite and one of the driving agents for the normal functioning of other spheres of governmental influence and life of society. It is also given a leading role in the further development of market infrastructure needed for the modern country.

It should be emphasized that in Ukraine there are potential economic opportunities to enter the top ten industrialized countries of the world, since its area of chernozem is equal to one fourth of the world; scientific and technological potential is 6.5% of the world with 0.1% of the population of the state from the size of the planet [74, p. 71]. For example, a computer was first made in the territory of this country for the first time in Europe, it concerns the creation of a charged particle accelerator in the USSR, a controlled nuclear reaction, and a “heavy” water was obtained [74, p. 71]. However, in the course of time and as a result of the influence of certain political factors leading positions, in many directions it was lost, and a

number of negative factors that emerged became a direct threat to the economic security of the state [74, p. 71; 408, p. 8].

The presence of inconsistencies in the legislation, the lack of elaboration of theoretical provisions on the organizational and management structure of coordination, the lack of a comprehensive study of the legal problems of coordination of subjects of economic security of the state testify to the relevance of this topic, as today the theoretical provisions of not only legal regulation of coordination of group coordination, but also engagement in specific tasks, so most of them require clarification and disclosure. Taking into account the current state of development of management science [409, p. 25-26]. After all, there is no doubt that effective economic security, given its versatility and comprehensiveness, is possible only with the joint, coordinated efforts of the respective entities.

Issues of relations between the state and the economy were to some extent considered by philosophers, theorists of law, state scholars, administrativeists, economists, sociologists [410]. However, despite the intensity and wide range of research on various aspects of the selected issue, many issues remain debatable [100]. Therefore, first of all, when studying the essence of economic security, it is necessary to pay attention to the category of “security”.

It is worth noting that by the XX century, traditionally, the understanding of security was usually limited to military matters and related to the military sphere. The separation of the concept of “security” began after the publication in 1918 of the work of the Polish scientist Bogdan Viniarskyi’s work “Security, Arbitration, Disarmament”, in which he wrote: “We can only speak of relative security, based on the superiority of power and perfect foreign policy, which is practically the only available way to achieve a state of security” [411, p. 5]. As early as the 1970s and 1980s, when new research emerged, security was no longer considered exclusively or mainly as a military term [412, p. 154]. Gradually, since the late 80’s of the XX century concepts of economic, environmental, cultural and social or social security have emerged that have been poorly studied or not explored at all [413, p. 307]. As we can see, this issue was particularly keenly researched at the end of the XX

century, when scientists had already departed from a narrow understanding of the term, identifying it only with the military sphere and began to pay considerable attention to other important fields, where creating and maintaining security conditions is an essential prerequisite for their continued effective functioning. Gradually, in the field of view of foreign, and somewhat later domestic scientists, more and more questions are related to the economic security of the country.

Particular attention should be paid to the issue of the formation and development of legal norms that form the basis for understanding the economic security of the state. To get acquainted with these, let's take a look at I. V. Golikov's study "The essence and evolution of the concept of economic security" [414] proposes the following stages of the construction of legal institutions.

Stage name	The purpose of the stage
Adoption of the first act on security – the law «On National Security» (USA, 1934) and the creation of the Federal Committee on Economic Security.	Preservation of economic independence of the country; improving the quality of life of the population by ensuring economic security of citizens and the state as a whole.
Establishment of international associations for ensuring international economic security of the developed countries of the world (1940 – 1950).	Strengthening the security of the world economy of the economy and individual countries by preventing the energy crisis.
Adoption by the countries of Western Europe of the Strategy of the economic method of ensuring national security (1973 – 1975).	Develop a set of measures to ensure sustainable economic development by creating a mechanism to counter the internal and external threats to European countries.
Declaration of Principles of International Economic Security of the United Nations.	The need for a holistic approach to addressing related international issues and relationships.
Changing course of the former Soviet Union countries on the formation of a market system of economy (1991).	Democratization of society, overcoming social tension, ensuring political change, becoming a market economy.

Adoption by the countries of the former Soviet Union of state-owned Normative legal act on national economic security (1993-1994).	Formation of a mechanism for securing the vital interests of the individual, society and state from internal and external threats.
Adoption of program-targeted documents for national security of Ukraine (1997).	Formation of a favorable and predictable legal field for the development of entrepreneurship and the realization of the right to entrepreneurial activity.

[414, p. 312]

In terms of its essence, in the broad sense of the term “security” is used in relation to many phenomena [407]. Traditionally, security has had two main values: 1) freedom from risk and danger and 2) freedom from doubt, experience and fear [407; 415, p. 183]. The term comes from latin securitas (securus), which has several meanings, among which [416]: “carelessness”, “peace of mind”, “security”, “prosperity” [416; 417, p. 695]. S. I. Ozhegov understands under safety a condition in which there is no threat, is protection against danger, and safe treats as not threatening danger, protects from danger [407; 418, p. 47]. In V. I. Dahl’s explanatory dictionary, the notion of “safe” is defined as not threatening, such as cannot cause harm or harm; harmless, faithful, reliable. “Security” means no danger, safety, reliability [407; 419, p. 67-68]. According to O. O. Prokhozhev, “security” as a complex multifaceted socio-political phenomenon is objectively specific-historical in nature and closely linked to all forms and directions of interaction in the system of nature – man – society [407; 42, p. 18]. On the basis of these considerations, it should be first of all concluded that security is a polystructural theoretical category. It is believed that it is not something substantive, material and acts as some abstract form of expression of the vitality and vitality of specific objects, their relation to the inner and outer world [407; 422]. Therefore, security is one of the most significant and special values of human social life, a prerequisite for the existence and further sustainable development of humanity [407; 424, p. 11].

Security issues, including economic ones, have troubled statesmen, society, and eminent thinkers since ancient times. It is worth noting, in particular, to distinguish

the following: V. T. Bilous, Y. M. Vorobiov, Z. V. Hbur, O. A. Hrytsenko, K. H. Hubin, H. Y. Darnopykh, H. D. Eitutis, I. A. Yefimenko, O. Ye. Korystin, T. M. Kaminska, O. M. Levkovets, S. M. Makukha, O. O. Mamalui, O. S. Marchenko, L. V. Nechyporuk, O. V. Ovsiienko, N. M. Popadynets, V. A. Predborskyi, N. B. Telefanko, O. V. Ukrainchuk, V. H. Fedorenko, L. S. Shevchenko, I. I. Yaremko etc. At the same time, the issue of security, in connection with the ongoing political and legal transformation processes in the country, is not losing its relevance.

In this aspect, it is worth agreeing with the opinion of O. V. Ukrainchuk, who states that the history of the security problem is adequate to the history of mankind [424, p. 3]. It can be said that it is an integral attribute of society by existing and developing with the population at all historical stages, being an important element for the functioning of the state mechanism.

Turning to the consideration and analysis of the definition of “economic security”, it should be noted that economic security, according to V. A. Predborskyi, is not only the protection of national interests, but also the willingness and ability of the institutions of power to create mechanisms for the implementation and protection of national interests of domestic development. economy, support of socio-political stability of society [425, p. 16]. L. S. Shevchenko, O. A. Hrytsenko, S. M. Makukha and others argue that economic security in general should be considered as the most important qualitative characteristic of the economic system, which determines the ability to support the consistent realization of national interests, sustainable capacity of economic entities, normal living conditions of the population [426, p. 11]. N. B. Telephanko notes that the economic security of Ukraine is a state of the national economy that ensures the stable functioning of production, credit, financial and banking systems, satisfies the material needs of the state, society and individuals, and protects them from external and internal financial threats. In the event of inactivity on the part of the state regarding the effective regulation of economic and financial policy in this area, spontaneous processes occur that lead to irreparable negative consequences [427, p. 77-78]. J. A. Zhalilo considers it as a

complex multifactorial category, which characterizes the ability of the national economy to expand self-reproduction in order to balance the needs of the population, to counteract the destabilizing influence of internal and external factors, to ensure the competitiveness of the national economy in the world economic system [428, p. 24]. A. A. Grunin views it as a state of the economy, which allows to satisfy the whole set of real, real economic needs of society, ensures its economic independence, sustainable development, progress, a dignified equitable position in the world economy, reliable, that is, that does not allow critical boundary, protection against internal and external threats, and the impact of unforeseen and difficult-to-predict factors [429, p. 94]. As noted earlier, we agree that economic security should be seen as a state of the national economy, which allows it to remain resilient to internal and external threats, to ensure high competitiveness in the global economic environment, and to characterize the national economy's ability to sustainably and sustainably grow [247].

As mentioned earlier, one of the key factors for ensuring the economic security of the state is a well-planned coordination of the activities of all its subjects. It is because of this that effective consolidation of existing efforts and resources to counteract both existing and latent threats to the economic component of national security is possible.

It should be emphasized that the issues of interaction and coordination of the activity of public authorities have been the subject of scientific interest of such scientists as T. V. Averianova, O. M. Bandurka, V. T. Bilous, V. I. Bedyk, R. S. Bielkina, M. H. Verbenskyi, A. H. Hladyshch, O. O. Dulshchyk, S. O. Donnel, N. I. Zolotarova, D. K. Yefimenko, V. N. Ivanova, P. M. Karkach, O. F. Kobzar, I. P. Kozachenko, H. Kunts, M. Y. Kurochka, V. O. Neviadovskyi, V. M. Oliinyk, I. V. Okhrimenko, I. Pechenkin, Y. I. Pyvovar, A. M. Podoliaka, V. L. Rehulshchyk, Y. V. Siryi, V. L. Synchuk, I. M. Sorokotiahin, M. V. Tulenkov, A. Faiol, N. Y. Filipenko and many others. However, due to the rapid development of legal science, the emergence of new threats to the economic security of the state, the issue of effective counteraction, including by interacting and coordinating relevant entities

to achieve this goal does not lose its relevance today.

The problem of coordination in management theory was first posed and developed by representatives of the classical school [74, p. 18]. Obviously, those perceptions differed significantly from the present vision of coordination. Thus, in their works it was interpreted as extremely vertical [74, p. 18]. There was also a narrower understanding of the purpose of coordination for the organization of a specific activity, process, etc. In particular, the coordination in the organization was necessitated by the need to combine and synchronize various activities based on the principles of horizontal division of labor and specialization [74, p. 18-19]. In this approach, coordination was positioned purely as an organizational tool based on authority. Coordination activities were considered as an exclusive function of the leadership of organizations, and the system of coordination within the organization was built on the vertical principle of specialization and hierarchy of management activities. Its creation was necessarily connected with the delegation of part of authority and formal authority to the first manager at lower levels, because it could not perform the functions of coordination and control as the number of subordinates increased [74, p. 19]. It can be said that in the past coordination was understood rather narrowly, and this did not allow it to solve a large number of problematic issues.

Attention should be paid to the statement of M. G. Verbenskyi, who in his time, analyzing the issues of coordination of activities in penitentiary institutions, emphasized that "... all administrative laws and regularities, as it is necessary to solve a set of administrative problems common to the whole penal system, the main of which there are: 1) substantiation of goals, functions and tasks of the system and its constituent elements; 2) search for optimal organizational and organizational-staffing structures of the system; 3) development of effective management decisions at all levels of the system; 4) optimized information support of control systems and processes; 5) ensuring the effective functioning of the system: its elements as integral organizational structures; 6) optimal organization of staff work based on the theory of scientific organization of managerial work; 7) optimization of the

psychological climate in the system (the most important part of this task is working with staff); 8) development and use of criteria and indicators for assessing the effectiveness of the system as a whole and its elements, in particular; 9) mastering cybernetic-mathematical methods of control and electronic processing of information, electronic computing and computer technology” [430, p. 6].

It is necessary to emphasize that in general the special importance of the form of government is given in the organization of combating economic crime, which creates a danger for any society, and today is a threat to our statehood [74, p. 46]. Europe creates a united European community, which in turn enables economic crime to be “exported” and “imported” [74, p. 46]. For the development of joint counteraction measures it is necessary to define in uniform approaches, terms, concepts, general and special forms of coordination of actions of subjects of ensuring the economic security of the state [74, p. 46]. At the same time, such coordination must be “built” not only with a clear orientation on foreign partners, but also with national interests in mind.

In addition, the analysis of the state of organization of the said activity in Ukraine shows that when choosing and applying not only the terminology but also the forms of coordination of the subjects of economic security of the state, we should consider the following factors: 1) political (consists in the uncertainty of the main political issue – a clear delineation of competencies of state power and management vertically and horizontally) [74, p. 47]; 2) legal (consists in the development and improvement of legal mechanisms for the implementation of legislation on combating economic crime) [74, p. 47]; 3) economic (caused by the economic crisis and the state of transition) [74, p. 47]; 4) organizational (manifested in the improvement of actions of state bodies that ensure the economic security of the state); 5) coordination (consists in improving the coordination of the subjects of economic security of the state, in enhancing their interaction and clear distribution of powers of each of them, and the deficiencies of the coordination factor become negative in the background of the imperfect public administration system); 6) personnel (it is necessary to improve the system of selection, preparation and

management of employees of subjects of economic security of the state, and insufficient social protection of employees and their low professionalism put this factor in the first place); 7) moral and psychological (manifested in the undeveloped tradition of ethics of employees of subjects of economic security of the state against the background of the general ideological and moral crisis of society) [2, p. 168]. Undoubtedly, all these factors are important for the objective analysis of the problems and the solution of all the tasks posed by the authors.

Therefore, given the above important factors of economic security, the role of coordination in managing the activities of economic security entities of the state, through which economic crime can and should be subject to strict control by the state, may be strengthened. At the same time, in our opinion, the specified management function is still underused and not quite effective [74, p. 47-48]. This, in particular, is explained by the insufficient legal and regulatory support of the mentioned issue, as well as by the lack of scientific studies of certain aspects of the outlined issues.

Continuing research on this issue, it should be noted that some scholars view coordination as a management function, the content of which is to ensure orderly relationships between organizations, sites and production and management actors in order to coordinate actions to implement decisions, join forces to address common tasks [74, p. 17; 431, p. 76-77]. Instead, N. I. Zolotaryova states that “coordination is not a function of government. Coordination influences law enforcement agencies in order to harmonize their administrative activities aimed at countering violations of environmental legislation” [432, p. 22].

One of the founders of the classical theory of management, A. Fayol considered coordination as one of the components (along with the prediction, organization, management and control) of a single administrative function [433, p. 362-363]. Gradually, with the development of views and ideas about the process of management, it is allocated to an independent function [74, p. 18]. At the same time, G. Kunz and S. O'Donnell note that governance as a whole is coordinating in nature, and coordination is inherent in any management function [434, p. 117].

V. I. Benedyk argues that coordination, along with subordination and coordination, is viewed by scholars as a model of social governance characterized by the legal re-subordination of one subject to another, both horizontally and vertically. The researcher considers the inverse characteristic of the fundamental characteristic of the coordination relations [435, p. 103]. M. V. Tulenkov considers coordination as a function of control, the content of which is the ordering of system behavior in the external environment [436, p. 30]. In our opinion, it should be positioned in the status of one of many management functions. It can be said that, to date, it is an integral element of such activity and has a similar composition of features, contributes to the rapid achievement of many of the goals set, and, in parallel, really promotes the rational use of available human and material resources.

Coordination in management was devoted to other works, both by theorists and practitioners, however, a systematic study of coordination problems was not carried out, and the analysis of the actual state of affairs on ensuring the economic security of the state and materials regarding joint actions of law enforcement agencies to accomplish this task shows a low the effectiveness of the application of coordination in practice, which necessitates its further comprehensive study in order to define the concept of “coordination” in the context of coordination of actions of subjects ensuring the economic security of the state, designed to create a comprehensive system of preventive control of criminogenic processes in the sphere of economy and to increase the effectiveness of combating economic crime [74, p. 25-26].

Thus, there are different diametrically opposite approaches to defining the concept and content of coordination. However, it is often understood as one of the management functions that exists alongside such functions as planning and control [74, p. 18] and promotes effective management.

The etymological meaning of the term “coordination” (Latin) means the agreement (*ordinatio* – ordering) or ensuring the coherence of actions of all units of management, preserving, maintaining and improving the mode of operation of enterprises (organizations) and ensuring its continuity and continuity [437, p. 307]. N. E. Filipenko, in this regard, points out that “coordination is a set of actions, which

is conditioned by the power of management entities aimed at ensuring the orderly functioning of the subject and management object, in particular, the coordinated work of all links of the system and its individual employees” [438, p. 85]. A. G. Galdyshev and V. N. Ivanova assure that, “coordination consists in the coordination of actions of different management bodies and other employees, the comparison of goals and objectives of different levels, resources, forms and methods of activity, joint adaptation to achieve the basic goals” [439, p. 150]. P. M. Karkach and V. L. Sinchuk described in their respective scientific researches the issue of coordination of actions of law enforcement agencies as activities coordinated by purpose, time, place, executors and programs of actions (measures). Law enforcement agencies, concentrating their actions on the main areas of combating crime, concentrate their personnel and means to solve their tasks. This means that each body that participates in coordinated activities, within its competence, operates its own methods in one coordinated direction, together with other bodies, in order to achieve its intended purpose [440, p. 15]. V. O. Nevyadovsky emphasizes that “coordination of actions of law enforcement agencies is the activity of statutory bodies of state power, which is agreed upon by such criteria as: purpose, time, place, executor, etc.” [441, p. 227].

Often for their implementation in organizations they create appropriate structural units, and in determining the organizational structure and organization as a whole coordination is understood as one of the basic factors on which the type of organization depends [74, p. 17-18]. However, the closest to us is the position of professor O. M. Bandurka, who notes that public administration is ensured by the fulfillment of a number of functions under which specific directions of activity are understood [74, p. 20]. Management is seen as a series of immediate, interconnected actions aimed at achieving a goal. These actions, each of which is a separate process, largely determine the success of the structure [74, p. 20]. The author also refers to such managerial functions as coordination as an organizational function [74, p. 20]. We see in the scientific community there is some uncertainty about the vision of the nature of the phenomenon we are investigating, including as a managerial function.

Against this background, it is appropriate to emphasize that the coordination of law enforcement agencies and other economic security entities of the state is a joint interdependent activity based on the subordination of the relevant entities, which should ensure the economic security of the state, within their own competence. I. Pechenkin examining the issues of coordination of activities on combating crime and corruption as a direction of work of the prosecutor indicates that “in the broad sense of the purpose of coordination can be defined as directing the efforts of law enforcement agencies to prevent and counteract corruption in public and private spheres of public relations, damages and corruption. offense of damages, restoration of violated rights, freedoms or interests of natural persons, rights or interests of legal entities, interests of the state” [442, p. 26]. The same goal of coordinating activities is pursued by relevant actors in the implementation of various existing public policy areas to ensure the proper functioning of the economic component of national security.

Of course, these activities are different from other activities. It is worth agreeing with the opinion of D. K. Efimenko, who points out that coordination differs: 1) coordination consists in the coordination of actions of the subjects of the law enforcement mechanism of the state with the goals, time, place, executors and program, taking into account the competence of each of these bodies; 2) is of a legal nature, since its most substantive substantive and procedural aspects are directly or indirectly regulated by applicable law; 3) coordination activities are objectively conditioned and carried out on a continuous basis, in the interests of the whole society and the state; 4) coordination is carried out by statutory entities and, as a rule, is carried out in relation to those elements of the law enforcement mechanism that are not directly subordinate to the coordinator; 5) is carried out in the forms and methods defined by the legislation within the powers of the coordinating entity [443, p. 128-129].

Some authors, especially Western European ones, use the term “coordination”, practically without using the term “interaction” [444, p. 112]. However, in our opinion, although the terms “coordination” and “interaction” are similar, they differ

in that in coordination one party organizes relations and the other only fulfills the conditions of relations [445]. In the interaction, both parties are obliged to organize the relations, since the unwillingness of one of the participants ceases to exist [4460]. In each case, one or the other side of the relationship assumes the function of organizing the relationship [440]. In coordination, the first party – the organizer – acts as a guiding component of the system, that is, it is the subject of management, and the second side is the managed component, that is, the management object, which does not have to carry the organizational burden [440]. Coordination is carried out specifically for this purpose by the established structural unit (coordinating body) in order to increase the effectiveness of the prevention system response in the form of preventive measures [447]. For example, in accordance with the requirements of the Order of the Prosecutor General of Ukraine dated 16.01.2013, № 1 / 1gn “On Coordination of Law Enforcement in the Sphere of Crime and Corruption” [448] organizational support for coordination activities under the chairmanship of the Prosecutor General of Ukraine and prosecutors of the oblast level with to place the issues of counteraction to crime on the Head Department of Law Enforcement Supervision in Criminal Proceedings, and on the Special Directorate of Law Enforcement of the Law Enforcement Supervision Department on Corruption and other bodies that fight organized crime and corruption, and the relevant structural units of the apparatus, and under the chairmanship of the Deputy Prosecutor General of Ukraine and deputy prosecutors of the oblast level – to the relevant independent structural units [448]. That is, as noted, there is a subordination to one entity by the other participants in these relationships as they perform all common tasks.

The interaction is established by the subjects of prevention on a daily basis in cases where there is no need to involve a coordinating body in this case [447]. In fact, both interaction and coordination are carried out in the same forms, which depending on the view can be called both coordination and forms of interaction [447]. Thus, we can conclude that coordination is first and foremost an organization of interaction [447]. Accordingly, these two elements are interrelated and, in the

complex, contribute to solving problematic issues.

Concerning the meaning of the concept of “interaction”, the sociologist – E. V. Siryi considers it as systematic enough regular social actions of the subjects directed at each other, which aim to provoke a certain response, and it generates a new reaction of the subject, who exercised influence. Thus, interaction coordinates all social processes [449, p. 244]. In political science, in this aspect we are talking about the mutual influence of different political actors in the process of their political activity; a prerequisite for the full realization of the functions of the political system, which determines the nature of political development and the pace of political progress. Political interaction is a process that is determined by the level of the balance of interests and goals of political actors [450, p. 265].

Y. I. Pyvovar, examining the interaction of the police and financial control authorities, emphasizes that the essence of coordination lies in the development, discussion, adoption and implementation of joint events [451, p. 34]. According to T. V. Averyanova and R. S. Belkin, the definition of “interaction” should be understood as “... the same one-time or rather time-consuming effort and methods to achieve the tasks of detecting the speedy and complete disclosure of the crimes of exposing the guilty and ensuring the correct application of the law so that anyone who commits a crime is sentenced to just punishment and no innocent person is prosecuted and sentenced” [452, p. 11]. I. M. Sorokotiahin emphasizes that “interaction is a concerted activity of procedurally independent participants in a pre-trial investigation, which provides for an appropriate combination of their business and personal qualities and is aimed at the effective detection and investigation of crimes. Such interaction should be based on law or by-laws” [453, p. 56-62]. I. P. Kozachenko and V. L. Rehulskyi argue that “... interaction is a peculiar model of complex implementation of operative-search and other law enforcement measures, which are carried out taking into account the relevant conditions of the operational situation. Thus, interaction is the concentration of forces, means and methods to achieve the goal, the implementation of appropriate joint activities, the choice of such tactical techniques or combinations of them that best ensure the

accomplishment of tasks in the shortest possible time by the forces and means at the disposal of the subjects of interaction, when the lowest cost and with absolute compliance with the current legislation” [454, p. 177-203]. O. O. Dul'skyi broadly positions the interaction as “... based on legal acts and coordinated by the purpose, place and time of the operative-search, procedural and administrative-administrative nature of the special units of the Ministry of Internal Affairs of Ukraine with other state bodies in the sphere of combating crime” [455, p. 19].

According to V. M. Oliinyk, the analysis of the concept of interaction as a philosophical category through the lens of systems theory and activity theory allows us to distinguish the following basic points: 1) interaction exists only in the presence of two or more co-existing systems with related functions; 2) interaction takes place when systems operate simultaneously; 3) the presence of interacting elements of similar properties; 4) when interacting, the qualitative characteristics of the interaction objects change; 5) the ability of each interaction object to initiate it; 6) the possibility of negative and positive consequences of interaction; 7) the commonality of the purpose of the means and activities of the detached interacting objects [456, p. 512]. Thus, as we see the thesis, that coordination and interaction are not identical phenomena are confirmed and, in our opinion, are beyond doubt. As A. F. Kobzar states in this regard, “unlike interaction, coordination is carried out by a management entity with authority over the objects of coordinating interaction. The latter are the services, units and individual employees under the control of the entity. In addition, if the interaction is organized between two or more elements of the system, then at least three elements of the system must be involved in the coordination process: one entity and two controls. In this case, coordination is extra-systemic in contrast to the internal system, when all its members are elements of the same system, the following main tasks are solved in the process of coordination of the management entities: coordination of tasks and goals; teaming up units to solve specific tasks; regulating and streamlining the activities of performers; coordination of actions of structural units; adjustment of functional responsibilities and performers” [457, p. 142-143]. It can be said that in this case we are talking about working together to achieve a certain

goal, based on the equality of all its participants.

Instead, the interaction of the subjects of economic security of the state is characterized by a wide range of powers of the involved executive bodies. The effectiveness of public administration and economic security will depend on how closely these bodies will interact. Thus, under the interaction of law enforcement agencies and other economic security entities, the state should understand the legally regulated joint interdependent and concerted activities of the relevant entities in the implementation of public policy in the economic sphere, within their own competence.

We agree with A. M. Podoliaka's opinion, which emphasizes that the main features of the interaction are: 1) coordination of activities – a mandatory feature of the interaction of elements of the system used in military science. It was from there that she “transitioned” to some definitions of interaction already in relation to the police. It influences joint actions, uniting them into a single whole – the system. Consent involves a number of appropriate actions and the use of common or complementary forms and methods of implementation of these actions; 2) a certain number of subjects. A minimum of two parties are allowed, with each party representing more than one party; 3) the combination of the efforts of the entities that determine the relationship of cooperation between them and share common goals and interests for the parties involved. Based on practical needs and theoretical backgrounds, there are two main concepts of interaction; 4) the partnership nature of the relations carried out in the framework of cooperation, with the parties being equal and independent from each other; 5) the legality under which actions, forms, methods, forces and means are implemented and used. Given the specifics of the issue under consideration, the term “interaction” can be understood as the concerted activity of different actors to undertake joint actions to accomplish tasks to achieve the general goals of law enforcement activity [458, p. 338-339].

Such interaction can also be carried out with the competent subjects of international law (Interpol, Europol, etc.). For example, one might note the interaction of domestic law enforcement institutions with Europol. In general, this

interaction is limited to such types of implementation as: 1) the exchange of information (in accordance with the national legislation of the EU Member States) between Europol liaison officers (ELOs) of each country; 2) implementation of appropriate measures by national police authorities through the operational analysis of information; 3) preparation of strategic reports (assessment of the threat of an increase in crime) and analysis of criminal activity on the basis of information provided by EU Member States, collected by Europol itself or obtained from other sources; 4) conducting expertise and technical support of investigations and police operations within the EU under the control and responsibility of the countries concerned; 5) development of analytical police units and harmonization of methods of investigation in EU Member States [459, p. 128-129].

Turning directly to the analysis of problems of interaction and coordination of the subjects of economic security of the state, we should emphasize its effectiveness. After all, any activity that is not effective will hinder or even negate the ability to fully and quickly meet the needs of the population and achieve the goals set before the state. No wonder, today, the problem of efficiency in jurisprudence is one of the central ones. In the special literature it is rightly stated that the problem of efficiency becomes a complex, fundamental branch of social knowledge, which requires the integration and concentration of efforts of philosophical science, branches of social knowledge, other sciences [460 p. 57]. However, there are no limitations in terms of the scope of the category of efficiency in studies of social processes and phenomena. An administrative body is effective when each ministry, agency, local authority or other government agency optimally and effectively fulfills its authority in accordance with the goals and norms set by law [154; 2, p. 20]. The term “efficiency” is rooted from lat. “effectus”, which in translation means the result, due to any causes, actions [460]. The term “effective” itself means one that gives a predetermined result [461]. Hence, efficiency is the result of purposeful action [461]. Efficiency, as a scientific category, came to the jurisprudence of economics, where it received a comprehensive analysis and is widely used in economic literature [460, p. 58]. Most authors who study efficiency problems define it as the degree of

achievement of the goals set before the system, or as the ratio between the actual, actual result and the goal [462, p. 164].

It can be argued that determining the performance of a particular entity is a key indicator for determining how well a particular body meets the interests of the population. Considering questions of efficiency of coordination activity of domestic bodies of prosecutor's office P. M. Karkach and M. I. Kurochka emphasize that "... evaluation of efficiency of coordination measures is carried out on the basis of such indicators as: 1) the amount of coordination work performed; the coordination meetings held, the issues discussed and decisions taken, the forms of coordination applied, etc.; 2) the effectiveness of the coordination forms used, that is, the ratio between the number of measures envisaged in the application of the coordination form provided for in the coordination decision to the actual value of its specific application; 3) the proportion of coordination forms among other coordination activities. Number and types of forms used, their effectiveness; 4) the activity of coordination activities, as the ratio of activities of the subjects of coordination to the total number of measures provided for in the coordination decision; 5) timeliness of coordination activities, as a ratio of the number of measures taken in violation of the prescribed deadlines to the total number of coordination measures that were planned to be implemented; 6) the good quality of coordination activities, as a ratio of the number of coordination activities performed qualitatively, to the total number of coordination activities" [463, p. 123].

Instead, I. V. Okhrimenko proposes the following indicators to evaluate the effectiveness of the activities of the National Police of Ukraine. In particular, these are: 1) indicators of the appointment and immediate primary activity of authorized entities: indicators of enforcement (speed of action); the degree of satisfaction of the complainants and victims in responding to police work; indicators of compatibility and interaction of representatives of different services and units, etc. 2) indicators of the state of public safety and order: quantitative and qualitative data on registered criminal and administrative offenses within the territory of service or specific activity of a separate unit (by types of offenses per 1000 population); percentage of

their detection and investigation (detailed number of crimes detected (by type); 3) reliability indicators: characteristics of the result of the police service (number of complaints about the quality of service or care), reliability, safety (number of complaints about the actions of employees of specific police units); informing on the decisions taken or the course of the pre-trial investigation; 4) indicators of the professional level of police personnel: number of specialists in the organizational structure of the police body, staff turnover among police officers; level of vocational training and retraining (per 100 units of territorial body staff); general skills, knowledge and compliance with regulations, attentiveness and kindness in dealing with citizens, etc.; 5) optimization of the use of resources (state of provision of police activity on separate indicators: vehicles and information and technical means, the amount of cash maintenance of certain categories of employees, etc.); 6) the total percentage of the population satisfied with the quality of work of police bodies and units (degree of public trust in the police) [464, p. 141]. That is, as we can see, in both cases, this assessment is carried out by several criteria, which, in their totality, form an understanding of the performance of one or more entities. In our view, focusing on the relationship between goal and result creates the necessary methodological preconditions for addressing the quantification of the concept of effectiveness [461]. The use of this methodological framework is, of course, of fundamental importance for developing the notion of effective interaction and coordination of the subjects of ensuring the economic security of the state. A number of theoretical and practical problems are solved on the basis of such notion of efficiency in law and management science at the present stage [462, p. 164]. For example, by means of efficiency analysis the degree of influence of law on social relations is determined, the negative and positive consequences are determined, the social mechanism of action of law in general is determined, the effectiveness and social value of certain social and legal institutions are determined [462, p. 164]. The study of efficiency is an indispensable prerequisite for solving complex management problems, in particular the development of criteria for evaluating managerial decisions, the quality of work of executors, the improvement of organizational

structures [2, p. 172]. After all, there is no doubt that such decisions are of fundamental importance for the successful and speedy completion of a task, thus minimizing the likelihood of negative consequences in the event of a potential offense in the economic sphere.

It should be emphasized that successful interaction and coordination of the subjects of economic security of the state depends directly on the fulfillment of certain organizational principles, which guarantees the elimination of mistakes during their implementation. In our opinion, the following principles include: 1) general principles of law: lawfulness, publicity, humanism; 2) special-sectoral principles: implementation of interaction and coordination of subjects of economic security of the state by the executive branch of power; equality of all participants of coordination activity in the formulation of questions to decision, submission of proposals, development of recommendations and measures; independence of each body within the limits provided by the legislation, both during the development of concerted measures, recommendations, and during the implementation of agreed decisions for ensuring the economic security of the state, carrying out preventive measures within its competence [405, p. 81]; the activity and initiative of each body in the process of concerted activity, in the development and implementation of joint activities; purposefulness; controllability of coordination activities; objectivity, which means that coordination activities must be based on the knowledge and use of objective laws governing public processes, taking into account reality, calculating opportunities, identifying difficulties that need to be overcome; responsibility of the head of each body and institution for the implementation of joint agreed decisions [462, p. 75; 466, p. 116].

It is also impossible to ignore such a fundamental requirement for the interaction and coordination of economic security entities of the state as their timeliness, optimality and appropriateness, in particular, for the application of appropriate measures to prevent and prevent crime, on the one hand, and to create a united front for other measures for combating crime by coordinating their joint actions – on the other hand [462, p. 168]. In addition, an important component is

timely identification of violations during joint concerted actions, urgent response to these violations by changing executors, making changes and additions to coordination decisions, as well as bringing violators to any type of legal responsibility [462, p. 168].

It should be noted that public authorities, banks and citizens should be interested in maintaining a stable legal system, protecting the rights declared by law, their economic security, ensuring the stability of the monetary unit, other macroeconomic conditions that dictate the form of their own individual reproduction.

It should be noted that public authorities, banks and citizens should be interested in maintaining a stable legal system, protecting the rights declared by law, their economic security, ensuring the stability of the monetary unit, other macroeconomic conditions that dictate the form of their own individual reproduction. Such a legal environment may consist of the basic structural components of the economic and financial system: monetary unit, banking architecture, currency regime, tax system, financial system, commodity markets, capital, labor, derivatives, market infrastructure, customs system, etc.; regulatory framework regulating financial, banking, security, currency, foreign economic, budgetary, credit, economic processes in the country; systems of capable state institutions that ensure compliance with the provisions of this regulatory framework, and systems of institutions that ensure the functioning of markets that serve flows of capital, goods, money and information; systems of civil institutions, which are the main principles of a market system of economy: respect for the law and its undeniable observance, respect for property rights, business ethics, etc. [2, p. 173]. At the same time, it should be emphasized that in view of the constant emergence of new threats to economic security and recognizing the importance of the latter as one of the basic prerequisites for the development of the state, there is a need for continuous improvement of the legal bases of the activity of the respective entities during interaction and coordination of activities, with issues of ensuring the economic component of national security.

Thus, one of the key factors for the systematic effective provision of the economic component of state security is effective interaction and a well-planned coordination of activities of both law enforcement agencies and other entities. Through interaction and coordination, the existing efforts and resources of the respective actors to counteract both existing and latent threats to the economic component of national security are consolidated.

Coordination of law enforcement agencies and other economic security entities of the state is a joint interdependent activity, based on the subordination of the relevant entities, which should ensure the economic security of the state, within their own competence. The interaction of such entities is a legally regulated jointly interdependent and concerted activity of the respective entities in the implementation of public policy in the economic sphere, within their own competence.

Both interaction and coordination are essential for the real security of the state. At the same time, these areas require improvement in their efficiency, timeliness, optimality and appropriateness. After all, both the interaction and coordination measures to ensure the economic component of national security must be constantly improved, given the constant increase and increase in the impact of destructive factors on the national economy.

4.3. Ways to improve the administrative and legal mechanism for regulating the activities of law enforcement agencies and others entities that ensure the economic security of the state

Ukraine is a relatively young independent state, since quite a bit of time has passed since it gained independence. However, these were very difficult, difficult years. During this period, which is called a transition, our state has made significant transformations, in particular, abandoned the planned economy with its command and administrative management methods and set up its own national economic

system on a market basis, in addition, the basic, basic foundations (on which and, in fact, they underpin the independence and sovereignty of the state) of national politics in all the most important spheres of public life. The fact that over the years of independence Ukraine has gained international recognition as a full-fledged entity of the world community and has significantly established itself in this status cannot be overlooked. This, in turn, had a significant positive impact on the level of its independence, sovereignty and national security, including economic as one of its main constituent elements [2, p. 133].

However, it is too early to say that Ukraine has a full, effective system of ensuring its own economic security today. There are a number of very important issues that still need to be addressed in order to ensure a sound economic security for the state. Considering the whole range of various threats that today exist in our country and exert an extremely destructive and destabilizing impact on the state of its economy, the question of improving the mechanism of ensuring the economic security of the state is extremely urgent. It should be reminded that the following threats, which impede the normal development of the Ukrainian economy, are: 1) imperfection and incompleteness of the legislation in the financial and credit sphere. Ukraine's financial and credit system is in the process of being formed and therefore has not yet acquired a set of characteristics that are inherent in a market economy; 2) the lack of the necessary gold and foreign exchange reserves and the diamond fund of the state; 3) low level of investment activity; 4) tax system inefficiency, massive tax evasion; 5) imperfect budgetary system, low level of budgetary discipline and excessive deficit of the State budget; 6) high inflation; 7) growth of the "shadow" economy, intensification of its criminalization, illegal flow of foreign currency abroad; 8) artificial currency of the national currency; 9) crisis of payments; 10) inferiority of the stock market; 11) underdevelopment of the insurance market; 12) underdeveloped system of trust management of property; 13) weakness of the banking system [467, p. 122].

The absence of important regulatory acts of programmatic importance, as well as other shortcomings and gaps in public policy, have led to the long-term economic

policy in Ukraine taking into account the existing threats to the economic security of the state, the necessary expert assessments and appropriate monitoring [468, p. 350].

Recognizing the real threat posed by such a policy for the economic security of the country, our state, represented by its competent authorities and officials, focused its efforts on strengthening the economic security of Ukraine. In particular, this is evidenced by the content of a number of official documents. Thus, the Decree of the Law on the Strategy for Economic and Social Development of Ukraine “Through European Integration” dated 28.04.2004 No. 493/2004 [469] approved the strategy of the same name, according to which the key tasks in the sphere of strengthening the economic security of the state should be: 1) the final overcoming of the consequences of the economic crisis, ensuring sustainable growth with its subordination to the goals of innovative and social development of the state; 2) significant strengthening of financial security, first and foremost strengthening of financial potential of the real sector of economy, economic entities, households, ensuring balanced development of the budget sphere, internal and external protection of national currency, interests of depositors, financial market, implementation of prudent policy of internal and external borrowing of the state, maximizing the investment climate; 3) creation of reliable guarantees of technological and technogenic safety, updating of production equipment, the level of deterioration of which in leading industries is approaching critical, and in some industries exceeds the threshold of ensuring trouble-free operation at objects of high risk, solving problems of waste utilization, introduction of efficient technologies their processing; 4) strengthening of energy security, implementation of an active energy conservation policy and development of its own energy potential, diversification of markets and creation of conditions for real competition in the field of energy supply; 5) solving the complex of problems on which the food security of the state depends, preventing the excessive import of food products, which can produce in the required volumes and proper quality the national agro-industrial complex; 6) monitoring the situation of the internal and external environment in

order to identify potentially threatening phenomena and trends and to predict the extent of their impact on the Ukrainian economy and to develop preventive measures to reduce potential losses [469].

The next important programmatic document of strategic importance was the National Security Strategy of Ukraine “Ukraine in the Changing World”, approved by the Decree dated 12.02.2007 No. 105 [470] which aims to create favorable conditions for the interests of citizens, society and the state, further progress of Ukraine as a democratic state with a stable and growing market economy, a state guided by European political and economic values, in which respect and protection of the rights and legitimate interests of all territorial communities, social groups, ethnic groups are the key to the independent, free, sovereign and democratic development of a united Ukraine [470].

In order to achieve this goal, the Strategy outlines a number of tasks that can achieve the desired goals. First of all, we are talking about the following tasks: 1) establishment of constitutional rights and freedoms of man and citizen, creation of conditions for free development of man, realization of his creative potential through the variety of forms of social organization; 2) protection of the state sovereignty of Ukraine, its territorial integrity, inviolability of the state border; 3) creation of competitive, socially oriented market economy and ensuring improvement of living standards and well-being of the population; 4) guaranteeing safe living conditions of the population, protection and restoration of the natural environment; 5) preserving and developing the spiritual and cultural values of Ukrainian society, strengthening its identity on the basis of ethno-cultural diversity [470].

Economic security is one of the main elements of national security. After all, the state of the state’s economy reflects its material and financial basis (base), on which the possibilities for further development of all the most important spheres of social life depend directly. Thus, it is obvious that in the absence of a developed national economic system, the process of practically asserting the rights, freedoms and legitimate interests of the individual and the citizen, maintaining the sovereignty

and competitiveness of the state, raising the general standard of living of the population, as well as real achievement of other important public goods will be extremely difficult or impossible at all. In this context, the opinion expressed by Y. V. Orlova and V. I. Savchuk is very relevant, that without ensuring economic security it is impossible to solve any problem, both in the domestic and foreign policy [467, p. 122]. Therefore, the overall goals and objectives set out in the document are quite valid for the economic security of the state. It should be noted that, in accordance with this document, the tasks of national security policy are specified in relation to the sphere of direct provision of state economic security. We will not cite them, as they were outlined in the previous paragraph on the current state of ensuring the economic security of the state and the factors that influence it [2, p. 137].

It is advisable to mention the actual “Strategy of national security of Ukraine”, approved by the decree of the President of Ukraine dated 26.05.2015, № 287/2015 [32]. The main goals of which are: 1) minimization of threats to state sovereignty and creation of conditions for restoration of territorial integrity of Ukraine within the internationally recognized state border of Ukraine, guaranteeing the peaceful future of Ukraine as a sovereign and independent, democratic, social, rule of law; 2) promoting the rights and freedoms of man and citizen, ensuring the new quality of economic, social and humanitarian development, ensuring Ukraine’s integration with the European Union, and creating the conditions for NATO membership [32]. In order to achieve the set goals, it is necessary to take measures to: 1) strengthen the Ukrainian state by ensuring the progressive socio-political and socio-economic development of Ukraine; 2) formation of a qualitatively new state policy aimed at the effective protection of national interests in economic, social, humanitarian and other spheres, comprehensive reform of the system of national security and creation of an effective security and defense sector of Ukraine; 3) the emergence and further approval of a new foreign policy positioning of Ukraine in the world in conditions of instability of the global security system [32].

Another normative legal document, which, as well as the previous ones, is of

particular importance for ensuring the economic security of the country, is the Law of Ukraine “On the Principles of Internal and Foreign Policy” dated 01.07.2010 No. 2411-VI [471]. The norms of this law determine the principles of Ukraine’s domestic policy in the fields of state-building, development of local self-government and stimulation of regional development, formation of civil society institutions, national security and defense, in economic, social and humanitarian spheres, in the ecological sphere and in the field of technogenic security, as well as foreign policy of Ukraine [471]. In particular, in his Art. 7 [471] set out the basic principles of domestic policy in the economic sphere, namely: 1) ensuring the competitiveness of the national economy, achieving high growth rates, ensuring macroeconomic stability and low inflation; 2) development of the internal market, improvement of its functioning and improvement of the mechanisms of state regulation, ensuring the balance of supply and demand in separate markets; 3) pursuing a coherent anti-inflation policy and ensuring price and exchange rate stability; 4) implementation of a stable, rational and fair tax policy, which envisages reducing the tax burden on the economy with the expansion of the tax base; 5) conducting transparent and prudent budgetary policy as an effective tool for socio-economic development, protection of vulnerable segments of the population and investment in the real sector of the economy to support the national producer and preserve jobs; 6) implementation of an effective public debt management policy; 7) increasing the efficiency of public expenditures, implementing a transparent procurement policy for public funds, which will guarantee the rational use of resources; 8) development and strengthening of the banking system and non-banking financial institutions; ensuring the institutional and financial independence of the National Bank of Ukraine while enhancing its transparency; 9) creation of favorable conditions for the development of entrepreneurship, simplification of conditions for starting a business and leaving it, reduction of state interference in economic activity of economic entities, simplification of the system of obtaining permits, reduction of pressure on business from the controlling bodies; 10) development of a liquid, transparent and reliable stock market, effective functioning of the depository accounting system of

securities; 11) creation of favorable conditions for the development of entrepreneurship, simplification of conditions for starting and leaving a business, reduction of state intervention in economic activity of economic entities, simplification of the system of obtaining permits, reduction of pressure on business by the controlling bodies [471] and others.

It should also be noted that the already mentioned in the Law of Ukraine “On National Security” dated 21.06.2018 № 2469-VIII [31]. According to Part 2 of Art. 3 of which the basic principles that determine the order of policy making in the fields of national security and defense are: 1) the rule of law, accountability, legitimacy, transparency and compliance with the principles of democratic civilian control over the functioning of the security and defense sector and the use of force; 2) compliance with international law, participation in the interests of Ukraine in international efforts to maintain peace and security, interstate systems and mechanisms of international collective security; 3) the development of the security and defense sector as the main instrument of public policy implementation in the fields of national security and defense [31]. At the same time, the legislator determined that the fundamental national interests of Ukraine are: 1) state sovereignty and territorial integrity, democratic constitutional order, prevention of interference in the internal affairs of Ukraine; 2) sustainable development of the national economy, civil society and the state to ensure the growth of the standard and quality of life of the population; 3) integration of Ukraine into the European political, economic, security, legal space, accession to the European Union and the North Atlantic Treaty Organization, development of equal mutually beneficial relations with other states [31]. The aforementioned regulatory act defines the competence of law enforcement agencies to ensure various types of security, including economic. The above mentioned delineation of law enforcement entities gives an idea of the place and role of each of them in this process.

The adoption of the above-mentioned normative documents was an extremely important step towards the establishment of an effective and reliable system of ensuring the economic security of the state [2, p. 138]. However, again, they do not

solve many issues that require urgent resolution with a view to improving the mechanism of ensuring the economic security of the state, since this mechanism is an extremely complex phenomenon, which, as T. L. Zhelyuk rightly points out, is a system of state measures aimed at to ensure such economic development, in which it is possible to guarantee the socio-economic interests of the citizens of the country, macroeconomic stabilization, preservation of the integrity and economic independence of the state, timely identification, with defending and neutralizing real and potential threats to national interests. The mechanism of economic security includes: regulatory framework; functional mechanism; system of business entities; socio-political infrastructure. In addition, the author notes that the mechanism of economic security provides for the monitoring and forecasting of economic security indicators, effective structural, investment, innovation, social policies that stimulate solvent demand and create conditions for sustainable economic growth [472, p. 419].

R. V. Mamochka in her research writes that ensuring national economic security is a system of theoretical, methodological, organizational, legal, informational and other measures carried out by authorized subjects, with the aim of protecting and protecting the economic interests of the individual, society and state. from internal and external threats [473, p. 9]. The researcher characterizes the administrative and legal mechanism of ensuring economic security as an integrated holistic set of necessary and sufficient elements by which the subject forms a rational system of influence on factors and determinants of internal and external threats to economic security, provides effective counteraction to them, thus effectively fulfilling the tasks and functions assigned to the economic security system [473, p. 9].

Y. V. Orlova and V. I. Savchuk believe that the mechanism of ensuring the economic security of the country is a set of institutional and organizational structures and a set of forms and methods used by them, by which, in a certain sequence, the internal and external threats to the existence of the country in the economic sphere are diminished and, therefore, eliminated [467, p. 123].

From the above definitions it can be seen that the administrative-legal

mechanism of ensuring economic security is a complex and multidimensional phenomenon, consisting of interrelated and interacting components: regulatory and legal; institutional and organizational; staffing; information-analytical [474, p. 10-12]. In Ukraine, each of these structural elements of the mechanism in question is, to some extent, in need of refinement.

In view of all the above, one of the first tasks to be solved in order to improve the administrative and legal mechanism of ensuring the economic security of the state is to develop and adopt the State Strategy for Economic Security of Ukraine. In any case, without diminishing the importance for the organization of economic security of the country of the legal documents that we mentioned, it should be noted that they do not replace the Strategy of Economic Security of Ukraine and do not deprive the urgency of the question of its adoption [2, p. 139]. Such a document should set out the basic principles of ensuring the economic security of the state, identify the main activities of the subjects of implementation of the state economic policy, and envisage other fundamentally important aspects, within the framework of the relevant current legislation.

This strategy should become the only basic document that will determine the most important, fundamental aspects of national policy in the field of national economic security. That is, the strategy will play the role of a program document, because the administrative and legal mechanism of state economic security is not a static but a dynamic system, it is constantly functioning, so that in order for its activity to be purposeful, effective and efficient, it must occur according to a certain scheme, program [2, p. 140]. It is this document that will be one of the defining and will form the actual directions of the activity of law enforcement agencies while counteracting the latest external and internal threats to the economic component of national security.

The President of Ukraine should play a special role in this aspect. After all, he/she is the guarantor of state sovereignty, territorial integrity of Ukraine, adherence to the Constitution of Ukraine, human and citizen rights and freedoms, as well as ensuring state independence and national security [5], should entrust the

development of the Economic Security Strategy of the Cabinet of Ministers of Ukraine, and propose its key orientations in the economic sphere. And the Cabinet of Ministers of Ukraine, whose powers include, but are not limited to: 1) ensuring the state sovereignty and economic independence of Ukraine, implementation of the internal and foreign policy of the state; 2) ensuring the implementation of financial, price, investment and tax policies; policies in the fields of labor and employment, social protection, education, science and culture, nature protection, environmental safety and environmental management; 3) development and implementation of national programs of economic, scientific, technical, social and cultural development of Ukraine; 4) implementation of measures to ensure national security of Ukraine; 5) organizing and ensuring the implementation of foreign economic activity of Ukraine, etc. [5] must promptly take measures aimed at fulfilling this mandate.

Attention should also be paid to the competence and powers of law enforcement agencies to ensure the economic security of the state. After all, even with the introduction of point changes to the criminal and criminal procedural legislation, as well as the recent entry into force of a new profile security regulatory act (Law “On National Security” dated 21.06.2018 No. 2469-VIII [31]) there remain a number of problematic issues, which certainly require their urgent solution. This is evidenced not only by the authors’ own beliefs, but also by the positions of some domestic specialists and scientists, representatives of the legal and other branches of science. Particular attention should also be paid to outlining the areas of activity and defining the role and place of the new law enforcement agency, the creation of which is envisaged by the Memorandum of Economic and Financial Policy, approved by the IMF Board of Directors on December 18, 2018 [475]. After all, it is intended that this entity will be given a wide range of powers, including to ensure the economic security of the state. It should also be noted that it is from the specified law enforcement body and the international community that it expects effective results in countering the many threats to the country’s economy. In particular, we are talking about the so-called “economic crime”, the consequences of which “growth”, which,

of course, can be particularly destructive to the normal course of certain economic processes.

In this context, it is also necessary to draw attention to the specific achievements of scientists in the field. For example, one may mention the Concept of combating economic crime in the context of ensuring the economic security of Ukraine and determining the location of the body of financial investigations in this process [476] and many others. The purpose of this Concept [476] is to improve law enforcement activities in the system of state and legal protection of business development, to create a fiscal system of the state based on the definition of strategic directions and the formation of scientifically substantiated normative-legal structural and functional support of the Financial Investigation Service of Ukraine [476].

In general, it is clear that the development of a strategy must be done with the obligatory involvement of scientific staff from different fields of knowledge, such as law, economics, politics, international relations, etc. Particular emphasis should be placed on the analysis of the positive practice of the activities of the relevant authorities of foreign countries, as well as specialized international institutions. Such an approach, in the light of many years of global practice, as well as an awareness of the extent and current and potential scope of the problem, should contribute to the creation of an effective law enforcement structure that, in the long term, must effectively and quickly counteract many of the existing and latent threats to the economic component of national security.

Agreeing with the view of other researchers, we believe that the state's economic security strategy should be focused on: 1) solving domestic political, economic and social problems, taking into account national interests; 2) active influence on the processes in the world, which affect the national interests of Ukraine; 3) improving the quality of life, providing and maintaining social peace in society [467, p. 123]. This idea is quite logical, because only in the case of adequate protection of national economic interests, as well as the absence of political instability as a result of low quality of life, it is possible to build an effective mechanism for ensuring economic security.

In our opinion, the main issues that should be covered in the Economic Security Strategy are: 1) the purpose, objectives and objects of the national economic security strategy. These elements will guide and guide public policy in the field; 2) principles on which the state policy on ensuring the economic security of the country will be based on. The term principle (from Latin “principium” – source, primordial, beginning) is interpreted as: a) the basic starting position of any system, doctrine, theory, ideological direction, political organization, etc.; b) a feature that underlies the creation or implementation of something; c) belief, the rule, the rule that guides anyone in life; d) the source, the guiding idea, the basic rule of behavior, activity; e) the basis (origin, root cause) of a set of facts or knowledge, a starting point for explanation or guidance for action; e) the inner conviction of a person that determines his attitude to reality, norms of behavior and activity [477, p. 1125; 478, p. 262; 479, p. 444-445; 480, p. 554:]. In substantiating the importance of the principles in this strategy, we should turn to the point of view of G. V. Shchokyn, who writes that the principles are the result of generalizing objectively valid laws and regularities inherent in the common features of people, characteristic facts and signs that become the common principle of their activity. Consequently, the principles of social management are the initial ideas, guidelines that reflect the laws of the development of management relations [481, p. 368]. Consequently, the laying on of the principles of economic security of the state of these or other principles characterizes existing in the country ideas, ideas, scientific knowledge about socio-economic and other laws of development of society; 3) threats to the economic security of Ukraine, which should be understood as existing or potential phenomena, processes, factors that have a destructive, destructive impact on the state economy, significantly impede or even prevent the achievement of national economic interests and, as a result, jeopardize the normal exercise of fundamental rights, freedoms and legitimate interests of the individual and the citizen, as well as other important institutions of democracy and public goods; 4) criteria and parameters of economic security of Ukraine. Economic security is the state of the economy of the state in a specific period of time. Therefore, in order to assess its situation and, if necessary,

to take certain measures, the necessary quantitative and qualitative indicators of compliance of the economy with the requirements of economic security of Ukraine must be developed and implemented. In substantiating the importance of establishing these criteria and parameters, O. M. Chechel notes that they define the limits beyond which could lead to a threat to economic security, namely: have a negative impact on the standard of living (unemployment, profit differentiation), the state of the financial and credit system of the state, the level of production, natural, scientific and technical potential of Ukraine, the ability of the state mechanism to adapt to changes of any nature (inflation, budget deficit, external and internal debt, etc.), dynamics of gross domestic product, volume and pace of industrial production [482]. The author also rightly emphasizes that when developing quantitative parameters it is necessary to pay attention to the fact that these indicators should apply not only to the state as a whole, but also to each of its region, individual participants of production and financial activity [482]; 5) measures and mechanisms of economic policy aimed at ensuring the economic security of the state. Particularly important in this is the monitoring of factors that determine threats to Ukraine's economic security. Monitoring is the continuous monitoring of any process in order to determine its compliance with the expected result. The monitoring of socio-economic and political processes should be understood to mean the continuous, systematic collection of information in order to monitor and control the development of a particular socio-political phenomenon or process and its prognosis. The main characteristics of monitoring are systematic, dynamic and focused on forecasting [83, p. 454]. That is, the monitoring of threats to the economic security of the state consists in the systematic, operational monitoring of the indicators of the state of the national economy in order to identify, collect and analyze information about the factors and factors that hinder its further development; 7) the activity of the state to ensure the economic security of Ukraine. This component of the strategy should determine the main directions of the organization of state activities on the security of the national economy [2, p. 142-143].

This is exactly what the authors believe should look like a range of key issues

that need to be addressed by the proposed strategy. There is no doubt that such a list is not exhaustive, because the dynamic development of relations in the economic sphere may result from the need to supplement other, equally important, under these conditions, problematic issues. In our opinion, the proposed set of problematic issues is sufficient to motivate the expediency of approving the said act.

Equally important is the issue of improving the administrative and legal mechanism for ensuring the economic security of the state. The concept is a form of thinking that reflects the processes, objects, phenomena of the outside world on the basis of generalization and fixation of their most important, essential sides, properties, features [484, p. 354; 480, p. 533; 485, p. 437].

Focusing on the special meaning of the conceptual apparatus, let us give the opinion of V. M. Kudryavtsev, who writes that it (the concept) does not contain a random set of features, but identifies those that reveal the essence of the phenomenon, make it possible to reveal the objective regularity of reality that lies behind this phenomenon [278, p. 36]. Thus, the concept gives a concentrated idea of what we are dealing with.

In the field of economic security of Ukraine, there are now a number of terms that are actively used in theory and practice, but do not have their own official recognition. First of all, such definitions as: “economic security”, “economic security of the state”, “economic policy”, “threats to economic security” (internal and external), “system and mechanism of ensuring economic security”, “administrative and legal mechanism” require ensuring the economic security of the state”, “law enforcement agencies as subjects of ensuring the economic security of the state”, “interaction and coordination of law enforcement agencies to ensure the economic security of the state”, “entities providing the economy chnoyi security” and many others.

Ensuring the economic security of the state is an activity, thus, it does not happen on its own, but is carried out by certain entities. Therefore, at the institutional and organizational level of the mechanism of administrative and legal support of the economic security of the state, special attention should be paid to the definition of

the system of entities that directly or indirectly participate in its functioning. At the same time, special attention should be paid to defining the role of law enforcement agencies in the mentioned mechanism, since effective provision of national economic security is impossible without their reliable and quality work [2, p. 144].

Agreeing with R. V. Mamochka, we believe that one of the main problems here is that the current legislation regulating the activities of certain law enforcement agencies often does not provide for a clear delegation of powers to him in the field of protection of national economic interests, as well as in the economic security system. In addition, the main ways of interaction of law enforcement agencies with the National Security and Defense Council of Ukraine on ensuring the economic security of the state have not been identified [473, p. 10-11].

Determining the system of subjects of the mechanism of administrative and legal support of the economic security of the state, with a clear definition of the status of each of them in it is a very important moment of competent organization of the security system of the national economy. After all, this enables the proper and balanced distribution between all entities, depending on their functional purpose in the state mechanism, the whole amount of work to ensure the economic security of the state, while avoiding unnecessary dispersion of efforts, possible conflicts of authority or, conversely, gaps [2, p. 144-145]. Indeed, it has long been known that a considerable number of actors are involved in the process of ensuring the economic security of Ukraine, including many law enforcement agencies, each of which performs its own tasks and performs functions. There is no doubt that the global problem for the country can have some obvious “shifts” in the understanding of its solution, only through the concerted efforts of all these entities, which are practical expressions of the administrative and legal mechanism of ensuring the economic component of national security.

Another important element of the aforementioned administrative and legal mechanism is the introduction of an effective and reliable system of assessment and accounting of national wealth, as well as control over their use. In this regard, the state, represented by its competent authorities and officials, is tasked with ensuring

continuous monitoring of the process of utilization of national wealth, development and implementation of effective methods of estimating the outflow of capital abroad in the practice of public administration; improving the effectiveness of measures of state customs, currency, banking and export control, etc. [2, p. 145]. At the same time, the problem of minimizing the occurrence of corruption risks that can lead to a decrease in the efficiency of a certain element of the economic system, due to the lack of projected demand for a particular product (service), is acute. It can also lead to possible abuse of the officials of the controlling institution, adversely affecting the latter's image and the need to incur unnecessary costs to recruit and train new specialists. Therefore, it is obvious that this problem requires a comprehensive, objective analysis in order to be able to initiate and effectively operate the necessary control measures taken by the respective entities. It should be noted that the implementation of an effective control system does not in any way mean its full strengthening. Control must be balanced: in some areas (for example, the use of budgetary resources and national natural resources), it must be strengthened, while in others it should be simplified in order to avoid bureaucracy that, in the interests of business, is interfering with business business entities. Thus, in particular, the Law of Ukraine “On the Principles of Domestic and Foreign Policy” dated 01.07.2010 No. 2411-VI [471] states that one of the main principles of domestic policy in the economic sphere is the creation of favorable conditions for the development of entrepreneurship, the simplification of conditions for starting business and exit from it, reduction of state interference in economic activity of economic entities, simplification of the system of obtaining permits, reduction of pressure on business from the controlling bodies [471].

Further, the adoption of an innovative model of development plays a significant role in improving the administrative and legal mechanism of ensuring the economic security of the state. After all, during the years of reforms, it was not possible to create viable mechanisms for stimulating innovation activity of enterprises and organizations, which led to the degradation of existing scientific and technical potential, slow updating of production of the industrial complex. Critical remains the

level of state funding for scientific and technical activities. The corresponding expenditures do not exceed 0.4% of GDP, while in Germany and Japan respectively 2.4% and 2.8% respectively. In industries that determine the technical and technological level of the country, and therefore its innovation security, there is no appreciable increase in the production of high-tech products. The share of machine-building products in the total industrial volume is unacceptably low: in 1999 it was 14.1% (according to the General classification of branches of economy), in 2003 – 13.1% (calculated according to the Classification of economic activities). This caused the appearance of imported high-tech products in the domestic market of Ukraine and, at the same time, led to the “curtailment” of scientific and technical research, slowing down the development of high-tech industries of the domestic industry, reducing the competitiveness of the national economy as a whole [468, p. 353-354]. A negative factor for Ukraine is the influx of scientists and highly qualified specialists. In particular, the number of specialists directly performing scientific and technical work in 2002 decreased by 2.7 times (from 295 thousand to 107.4 thousand people), including candidates for sciences – in 1991 1.6 times (from 27.8 thousand to 17.2 thousand people). Taking into account the simultaneous decrease in this period of researchers in all sectors of science (academic, university, industry and factory), it can be ascertained their outflow into the commercial, financial and foreign fields. In 1996–2002, 261 doctors and 907 candidates for sciences emigrated from Ukraine [468, p. 354]. Such “outflow” of scientific personnel, in the long run, will inevitably lead to a noticeable decrease in the intellectual potential of Ukraine and, accordingly, to “enhance” the intellectual abilities of the population of other countries, which, by the way, have long occupied leading positions in this direction.

Similar disappointing facts are outlined in the Draft Innovation Strategy of Ukraine for 2009–2018 and for the period up to 2039, as well as the Draft Innovative Development Strategy of Ukraine for 2010–2020 in the context of globalization challenges. They state that, since 1991, no budget year has been fulfilled in Ukraine in any fiscal year. 34 of the Laws of Ukraine “On Scientific and Technical

Activities” dated 26.11.2015 No. 848-VIII [486] the norm for providing the state with budget financing of scientific and technical activities in the amount of not less than 1.7 percent of the gross domestic product (GDP) Of Ukraine. The typical annual figure for science spending was 0.3–0.5 percent of GDP, whereby science could play a predominantly sociocultural function in society. It is known that the economic function of science begins with the financing of more than 0.9 percent of GDP [487, p. 4; 0, p. 13]. Under the current conditions, there is confidence that such a trend will continue in the future or, worse, destructive processes will develop with renewed vigor.

The state’s low level of research and development activities has led to an outflow of qualified scientific and technical personnel from Ukraine. As a result, in the last 15 years the involvement of carriers of new (scientific) knowledge of Ukrainian origin and the results obtained by them in the sphere of innovation activity of neighboring countries has increased, the volume of the possible base of objects of innovative activity in Ukraine has decreased and the number of innovative enterprises has decreased (26 percent in 1994 against 14.2 percent in 2007) [487, p. 4; 0, p. 13]. Given the steady increase in the role of ICT, this issue is extremely problematic for the state.

In terms of innovation activity, Ukraine is far behind the leading European countries. For example, among the countries of the European Union, in 2007, Portugal – 26% and Greece – 29% had minimal innovation activity, but even these were twice as high as in Ukraine [487, p. 4; 0, p. 13]. What to say about Europe’s leaders in this area, such as: the Netherlands (62%), Austria (67%), Germany (69%), Denmark (71%) and Ireland (74%) [487, p. 4; 0, p. 13]. It is thought that this trend may change towards a clear deterioration.

Today, Ukraine has to some extent, in certain directions, enriched its own innovative potential, however, as O. J. Vivchar points out, “although in recent years the conditions for the development of innovation activity have been created in Ukraine – the foundations of the regulatory framework and mechanisms for implementing innovation policy have been formed, and the conditions for the

development of appropriate infrastructure have been created, however, the innovation component of economic development is underutilized. The state of innovation activity in Ukraine is defined by most expert scientists as a crisis and one that does not correspond to the current level of innovation processes in countries for which innovation development is a priority of economic strategy” [489, p. 184]. And, as we know, a considerable “backwardness” of the state in these issues can lead to the emergence and rapid development of a number of factors destructive to the national economy. H. Avihdor, V. Arkhanhelskyi, E. Boito about the modern innovative development of Ukraine point out that the overall picture in this area is quite mixed and somewhat contradictory: a well-trained workforce, a large number of graduates of scientific and technical higher education institutions, satisfactory innovation costs despite the lack of government support, but the staggeringly low sales of goods on the market. The latter is obviously not conducive to high-tech exports. In terms of innovative development, Ukraine is somewhat reminiscent of Romania and Bulgaria during their accession to the EU and Turkey. Obviously, Ukraine is one of the catching countries that can benefit from a strong research sector and a strong resource base [490, p. 5-6].

This difficult and ambiguous situation in this area, in our view, is explained by the fact that the continuous transformation and reorganization of public administration, including scientific and technical and innovative activities, did not in any way contribute to the development of a well-considered, long-term national policy on innovative development [2, p. 148]. This, in turn, resulted from the lack of relevant actors, including law enforcement agencies, and logistical support to adequately respond to the vast majority of challenges to the state economy.

In Ukraine, today there are all the links of an economic mechanism capable of producing competitive products. And the main problem lies in the plane of organization of their effective interaction in view of the desired state result. The main content of the state management of innovative development is precisely the coordination of the coordinated work of all units of the economic mechanism, aimed at producing competitive high-tech innovative products. The result should be a

significant acceleration of the country's economic growth and competitiveness of its economy [487, p. 4; 0, p. 13].

Therefore, in order to enhance the reliability of the economic security mechanism, our state should direct considerable attention, efforts and resources to the further development of high-performance scientific and technical and technological potential and its practical application in production. To this end, economic incentives should be introduced to encourage the modernization of national production, to direct investment in the latest technologies, to form a national innovation infrastructure and state programs for industrial modernization [471], as well as the measures (programs) involved in maintaining the personnel of the scientific and technical sphere, improving the interaction of science, education and production, etc.

One of the priority areas for improving the mechanism of administrative and legal support of the economic security of the state is the fight against economic offenses, in particular, crimes as a particularly dangerous manifestation of them, as well as the shadowing of the economy. In our study, we have already noted that in Ukraine there is currently a fairly high indicator of the shadow economy: from 30 to 50%, according to various experts and think tanks. With regard to economic crime, in 2014, about 36% of organizations in Ukraine suffered from economic crimes, with damages ranging from \$ 100,000 to \$ 5 million [491]. Moreover, from year to year the situation is only worsening. In 2018, 48% of Ukrainian organizations have suffered economic crime and fraud cases in the last two years, compared with 43% in 2016 [263].

In view of the situation in the country, public authorities and competent officials should develop and take a number of management measures (actions) aimed at legalizing the shadow capital and attracting it to the official sector of the national economy, enhancing the quality and efficiency of the fight against economic crime and its consequences, raising the level of justice and legal culture of the population [2, p. 149].

Thus, summarizing the above material, we can conclude that today in the

mechanism of administrative and legal support of the economic security of the state there are a number of gaps, shortcomings and other problematic issues that need urgent solution, because they make the national economy vulnerable to all kinds of negative factors. It should be noted that the list of ways in which the improvement of the mechanism of administrative and legal support of the economic security of the country should be improved is not exclusive in this section. After all, besides the analyzed ones, there are a number of directions in which the state should carry out work on improving its own policy for the sake of economic security, for example, as one of such directions the improvement of monetary and financial regulation may be considered [2, p. 149-150]. Against this background, it should also be noted that the economy of modern Ukraine faces a considerable number of undoubtedly important tasks, the solution of which is a prerequisite for positioning the latter as a strong, developed pro-European state, with an effective law enforcement system and focused on the validation of basic democratic values. However, only with the construction of an effective model of the law enforcement system with proper legal tools, logistical support and sound personnel policy can the stated goals be achieved. Therefore, the active work of state institutions in this area, as has been repeatedly stated, is one of the important tasks of today.

CONCLUSIONS

The monographic study thoroughly analyzes the issues of administrative and legal regulation of the activities of law enforcement agencies as subjects of ensuring the economic security of the state. The general legal characteristic is given to law enforcement agencies and among them entities with specific tasks and functions which are aimed at taking measures to promote the proper functioning of the economic component of national security are identified. The work of each such law enforcement agency is analyzed in detail in the context of their counteraction to economic threats. The issue of economic crime is considered separately as one of the biggest threats to the national economy, and attention is paid to the question of the expediency of applying effective methods of its detection, prediction and counteraction by all investigated law enforcement agencies. Positive foreign and international experience of the activity of the respective entities in providing economic security has been analyzed. A number of conceptual provisions are proposed to improve the current regulatory support of law enforcement agencies to ensure the economic security of the state in order to increase the efficiency of these entities in the specified direction.

According to the results of the scientific research, the relevant conclusions are formulated. These conclusions reflect the ultimate desired goals set by the authors, namely the following:

1. Among all the existing state structures that ensure the economic security of the country, a special role is given to law enforcement agencies. However, the current legislation does not specify the list of such entities that provide economic security of the state, a similar tendency exists in domestic scientific and professional circles. Attribution to such a group is also complicated by the absence of a legally defined notion of “law enforcement agencies”, as well as the existence of a significant list of state bodies that may belong to this category.

The main law enforcement agencies that influence the economic security of the state include the National Police of Ukraine, the Security Service of Ukraine, tax

police units operating within the State Fiscal Service of Ukraine, prosecutors, the State Audit Service of Ukraine, the National Anti-Corruption Bureau of Ukraine and the State Investigation Service, The State Tax Service and the State Customs Service. Each of these bodies, in the case of its own effective activity, can significantly influence the real ensuring of the proper functioning of the economic component of national security.

2. Ensuring the economic component of national security is one of the basic prerequisites for the sustainable development of any country and creating the conditions for a decent level of socio-economic prosperity of its population. Ensuring the economic security of the state is revealed through its basic functions, which are implemented by the authorized bodies. From such functions, in the context of the activities of law enforcement agencies, a special role is given to law enforcement agencies, which are intended to facilitate the actual implementation of basic constitutional principles, in particular, and to ensure the economic security of the state. First of all, it is expedient to include to the specified kind of functions: preventive, protective, security, operative-search, investigation of crimes, consideration of cases of committing an offense, executive, control, analytical, information, rulemaking, coordinative and other.

3. In order to ensure the proper functioning of all components of the economic security of the state, law enforcement agencies are given a wide range of powers. They exist within the authority structure of most domestic law enforcement agencies and are not allocated to a separate group. They can only be removed if they are aware of areas of legal relations that are directly or indirectly related to the economic security of the state and as a result of a thorough analysis of all the powers of a particular law enforcement agency.

Analyzing the following powers in a general form, we proposed the graduation of the powers of the domestic law enforcement agencies in the sphere of ensuring the economic security of the state: 1) combating offenses; 2) protection of public order; 3) ensuring public safety; 4) protection and protection of property against unlawful encroachments; 5) ensuring the exercise of the rights, freedoms and

legitimate interests of individuals and the rights and legal interests of legal entities. The authors believe that the effective activity of law enforcement agencies in all these areas will certainly have a positive impact on the real security of the economic component of national security.

4. In the system of entities that ensure the economic security of the state, an important role is given to the prosecuting authorities. This is due to the fact that these entities, taking into account their own specific areas of activity, occupy one of the leading places in the fight against threats to the economic security of the state. The main functions in the promotion of the proper functioning of the economic component of national security include: 1) support of state prosecution in court; 2) representation of the interests of the state in court in cases determined by the relevant legislation; 3) supervising the observance of the law by the bodies conducting the operational search activity, inquiry, pre-trial investigation; 4) supervise the observance of laws in the enforcement of court decisions in criminal cases. Coordination to combat crime and other offenses, clarification of the laws of Ukraine should also be considered as important functions; participation of relevant officials in improving the acts of current legislation, etc.

5. In the system of subjects that ensure the economic security of the state, a special place is given to the Security Service of Ukraine. After all, this state body with law enforcement functions is empowered to perform many tasks, including the protection of national economic interests. At the same time, for the specified subject there is an exceptional specificity of activity, which stipulates the existence of a special administrative and legal status of the service.

There are units within this entity that have competence to counter threats to the national economy. These include the Head Department for Combating Corruption and Organized Crime and the Head Department for Counterintelligence Protection of the State's Interests in Economic Security. The first should be active in combating organized crime and corruption, that is, those unlawful acts, the consequences of which may adversely affect the course of certain economic processes involving the state. Regarding the activities of the Head Department of counterintelligence

protection of the interests of the state in the field of economic security, its work is aimed at ensuring the normal functioning of the economic component of national security and is one of the priority areas of the entire service. The Office directs its own efforts to expeditiously identify threats to critical infrastructure to prevent them as soon as possible.

The main areas of activity of the service to ensure the economic security of the state include the following: the implementation of pre-trial investigation, conducting investigative measures and the adoption of permissible counterintelligence measures. It is also advisable to include in this list a line of work such as drawing up protocols on administrative offenses as a result of committing certain unlawful acts.

6. One of the obstacles to the proper functioning of the economic component of national security is corruption offenses, which, as a result, have a destructive effect on the course of certain economic processes in the country. In today's difficult conditions, there is an urgent need for the existence and effective activity of specialized anti-corruption institutions, one of which is the National Anti-Corruption Bureau of Ukraine.

It is this entity that is endowed with a wide range of competencies in the field of counteracting these corrupt practices and the possible consequences of committing them that pose a real threat to the economic security of the state. Therefore, the satisfactory work of this law enforcement agency, in the short term, should contribute to reducing the level of corruption-related crime, which in turn will alleviate the existing destructive pressure on all spheres and units of the national economy.

7. Among law enforcement agencies whose task is to take legally permissible measures to ensure the economic component of national security, the police militia units play an important role. This is conditioned by the tasks of the law enforcement agency, which are defined by the norms of the legislation, as well as the complication of the criminal situation in the financial sphere. Therefore, it is obvious that creating a favorable legal environment for the effective operation of this law enforcement agency is one of the important tasks of state policy at the present stage.

In the context of ensuring the economic security of the state, it is advisable to consider the investigation of criminal activities in the tax and budgetary spheres as the main activities of the tax police units; conducting investigative measures, as well as consideration of individual cases of administrative offenses. At the same time, other activities of the body are important for comprehensive counteraction to economic threats. The practical implementation of the outlined directions has a positive effect on the economy of the state in terms of reducing the level of offenses in the financial sphere.

8. The bodies of the National Police of Ukraine play an important role among the existing subjects authorized to ensure the economic security of the state. This is, in particular, explained by the existing range of tasks and functions of the specified law enforcement agency. In the course of its activity, this entity performs administrative, preventive, operational-search, executive and security functions, each of which is aimed at, including the protection of the economic interests of the state.

In terms of ensuring the proper functioning of the economic component of national security, special attention, in terms of real and effective prevention of threats to the national economy of the country, remains a counteraction to crime. Such counteraction is carried out by means of operative-search measures and investigation of crimes. These are investigative crimes, which are the subject of economic relations, as well as the corresponding corruption structures of crimes that are not within the competence of other anti-corruption law enforcement agencies. An important area of its activity is also the drawing up of reports on administrative offenses in case of committing offenses related to corruption.

9. An important area of work of the competent authorities in the fight against economic threats is the implementation of public financial control aimed at facilitating the detection of possible violations of the established requirements during the distribution, formation and use of all public financial resources. That is why the State Audit Service of Ukraine plays an important role in the domestic law enforcement system, among the entities authorized to ensure the economic security

of the state. It is from the satisfactory activity of the said structure that the normal functioning of the country's financial system largely depends.

Among the key tasks of the entity under consideration, in the matter of ensuring the economic security of the state should be mentioned its activities in the exercise of state financial control. Forms of such control are state financial audit, inspection, verification, as well as procurement monitoring. The implementation of these forms is carried out only on condition that the statutory grounds are established and according to a specially prescribed procedure. Also, an important area of work of the State Audit Service of Ukraine is the ability to hear cases of administrative offenses and the preparation of appropriate protocols, due to the detected offenses established by the results of the control measures.

10. With the increasing number of crimes in the economic sphere, there is a need for effective counteraction to such acts. The State Bureau of Investigation plays a special role in this complex issue, which is conditioned by the jurisdiction of the said subject. This is, first of all, justified by the fact that the consequences of most relevant criminal acts by officials with special status and usually having deep knowledge in a particular field can carry significant destructive risks to the country's modern economy.

In order to fulfill its tasks, the State Bureau of Investigation is endowed with a wide range of powers as a result of the successful practical implementation of which should reduce the crime rate in the state, including in the economic sphere. This is achieved through the investigation of relevant crimes, which are under investigation The State Bureau of Investigation investigation, as well as through operational and search activities. At the same time, some aspects of the current legal framework for the specified entity's activities in the field outlined are imperfect and require change.

11. One of the priorities of any country, aimed at its own sustainable and dynamic development and creation of favorable conditions for the existence of acceptable social and material status of its population, remains the effective maintenance of economic security of the state. Successful completion of this task

requires an appropriate range of organizational, legal, economic and other state-legalized measures. One such measure is the effective and systematic counteraction to existing and latent destructive factors that adversely affect the normal course of economic processes. Among such well-known factors is the so-called “economic crime”. “Economic crime” should be understood as a phenomenon inherent in any state, which is expressed in socially dangerous, unlawful highly intelligent useful activities that result in the violation (or there are substantial grounds for violation) of the normal conditions for the functioning of a certain sphere of the national economy, consequently economic consequences. resources.

Such crime has a number of characteristic features. These include, in particular, the following: 1) mercenary nature; 2) committing in the course of professional activity; 3) compliance with contracts and obligations for the production, distribution and redistribution of tangible goods; 4) victim collectivity; 5) concealment of the nature of the crimes for society; 6) victim anonymity; 7) the presence of two entities – a legal entity (corporate crime) and an individual entity (employment crime) acting on behalf and in the interests of the enterprise; 8) substantial damage caused to the economic interests of the state, individual enterprises and citizens; 9) multiple in nature; 10) redistribution of material goods; 11) ongoing systemic character.

The study found that economic crime is one of many real threats to the economic security of the state. It is emphasized that such actions violate the established order of existing certain economic relations, creating prerequisites for the emergence of certain risks and imbalances in one or another area of different components of the economic security of the state (banking, investment, tax, financial, etc.), inhibiting the necessary development for the country.

12. Criminal acts in the economic sphere (economic crimes) remain one of the significant threats to the proper functioning of the economic component of national security. Economic crimes are socially dangerous offenses envisaged by the current criminal legislation, which result in the reduction or the risk of reducing the level of efficiency of the functioning of the national economy and, consequently, its capacity

for sustainable and balanced growth. These crimes are characterized by such features as guilt, wrongfulness, public danger, punishment and the presence of the subject of the crime.

It is proved that economic crimes are one of the most significant threats to the economic security of the state, which, in particular, is explained by imperfect legal regulation of the economic sphere, irregular state policy, the specifics of modern market relations, as well as rapid scientific and technological progress. As a result, this leads to an active flow of the processes of criminalization of economic relations, a gradual increase in the level of “shadow” economy, an increase in the number and amounts of financial obligations of the state to international institutions, loss of competitiveness and investment attractiveness of Ukraine in the international arena, as well as the emergence of other destabilization for national economy factors.

In recent years, there has been a trend towards an increase in the number of economic crimes, including corruption, misappropriation of property and other assets, fraud, and cybercrime, which are most commonly modified. Therefore, it is important to systematically improve the legal status and logistics of all entities empowered to combat this offense.

13. The rapid increase in criminal activity in the economic sphere requires the prompt and systematic implementation of various, legally permissible measures. One of these is to take preventive measures to reduce the number of these unlawful acts, while at the same time reducing the risk of various negative factors for the Ukrainian economy.

Prevention of crimes and offenses is defined as socially directed organizational and legal activity of the state, its bodies and their officials, public organizations and individuals to identify the causes and conditions of committing crimes and offenses, eliminate the factors that contribute to the formation of antisocial behavior, phenomena and ensuring or restoring in the course of such activity the rights and freedoms of the citizens of Ukraine. It has its own purpose, objectives, principles, functions, levels and subjects.

It is proved that the issue of preventive measures is not sufficiently regulated

at the legislative level, which creates favorable conditions for the appearance of various additional risks to the economic security of the state. Accordingly, the existing legal and regulatory support needs to be improved, in particular, in the fight against economic crime, as one of the threats to the national economy.

14. At the present stage of the activity of the state there was an urgent and objective need to find and implement new effective methods for the prompt and systematic effective counteraction to economic crime.

The study has proven that criminal analysis is a new innovative technique that, through the compilation and evaluation of information data, can be obtained information that can potentially be important for establishing criminal activity in the economic sphere.

Such an analysis should be understood as actions, aimed at establishing links between criminal activity data and other data that is likely to be related to them, their evaluation, interpretation and forecasting of the development of the investigated events with a view to their use by the competent authorities for the successful completion of the tasks assigned to it. The essence of criminal analysis is to promote the authenticity of a crime, in order to effectively counteract the latter, as a result of appropriate response by the relevant state institutions. In the context of combating economic crime, such analysis should be differentiated into operational, strategic and tactical. Each of these types is essential for detecting and predicting criminal activity in the economic sphere.

At the same time, it is pointed out that the problem remains the lack of possibility for most domestic law enforcement agencies to carry out criminal analysis and the lack of appropriate logistical equipment for this procedure. The logical solution to this problem is the development of proposals and their subsequent adoption regarding changes to national legislation. After all, as international practice shows, using this type of analysis contributes to the effective counteraction of crime, including most unlawful acts committed in the economic sphere.

15. A comprehensive study of foreign experience in the field of economic security of the country makes it possible to state that in order to properly ensure the

economic security of Ukraine, positive foreign experience should be incorporated and implemented into national legislation. Foreign experience in the field of economic security should also be used in the development of regulations in this field. These proposals will help to create adequate legal and regulatory support for the economic security of Ukraine. At the same time, it is advisable to emphasize that it is necessary to introduce those changes that will really have a positive, at least in the medium term effect for the domestic economy. This is, first of all, explained by the difficult modern conditions, as well as the frequent factual impossibility of restoring the previous situation in the current economic sphere. But any innovations should protect the economic interests of the state, its sovereignty and territorial integrity from outside influence, oriented both on a noticeable decrease and leveling of Ukraine's positions in international economic relations, reflecting the latter as a incapable subject of international or interstate dialogue.

16. One of the key factors for the systematic effective provision of the economic component of national security is effective interaction and a well-planned coordination of activities of both law enforcement agencies and other entities. Through interaction and coordination, the existing efforts and resources of the respective actors to counteract both existing and latent threats to the economic component of national security are consolidated.

Coordination of law enforcement agencies and other economic security entities of the state is a joint interdependent activity, based on the subordination of the relevant entities, which should ensure the economic security of the state, within their own competence. The interaction of such entities is a legally regulated jointly interdependent and concerted activity of the respective entities in the implementation of public policy in the economic sphere, within their own competence.

Both interaction and coordination are essential for the real security of the state. At the same time, these areas require improvement in their efficiency, timeliness, optimality and appropriateness.

17. Today, there are a number of gaps, shortcomings and other problematic

issues in the mechanism of administrative and legal support for the economic security of the state, which need urgent solution, since they make the national economy vulnerable to various negative factors. It should be noted that the list of ways in which the improvement of the mechanism of administrative and legal support of the economic security of the country should be improved is not exclusive in this section.

Against this background, it should also be noted that the economy of modern Ukraine is faced with a considerable number of undoubtedly important tasks, the solution of which is a prerequisite for positioning the latter as a strong, developed pro-European state, with an effective law enforcement system and the existence of a clear a true statement of basic democratic values. However, only with the construction of an effective model of the law enforcement system with proper legal tools, logistical support and sound personnel policy can the stated goals be achieved. Therefore, the active work of state institutions in this area, as has been repeatedly stated, is one of the important tasks of today.

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Melnyk Vadym Ivanovych

**LAW ENFORCEMENT AGENCIES
ON PROTECTION OF ECONOMIC SECURITY OF UKRAINE:
ADMINISTRATIVE AND LEGAL ASPECT:**

Monograph