

neutralize the criminal influence of the media and develop legal awareness among the population. payment of taxes, and at the same time tax criminal offenses in Ukraine is called instability and imperfection of tax legislation. The constant expectation of tax increases forces taxpayers to underestimate their tax liabilities in advance, and in general, any change in tax law encourages caution if the taxpayer is, of course, interested in paying less. The imperfect mechanism of taxation and its separate components allow to look for and apply various ways of evasion of payment of taxes and fees. Also, an insufficiently thought-out mechanism for calculating and paying taxes makes it possible to use various schemes of committing offenses in the field of taxation [5].

Priority measures to be taken include optimizing tax pressures, improving tax legislation and ensuring legality and a balanced approach to the use of tax benefits. They also point to the need to intensify work to clarify the law, its regulatory and protective components. Today there is a need to take measures to stimulate tax compliance with taxpayers, it is also worth reconsidering the ideology of the relationship between business and tax authorities. The issue of improving anti-corruption mechanisms in the tax sphere remains open. Legal measures, in particular criminal law, deserve special attention [4].

It is worth paying attention to the specificity of tax criminal offenses. This feature is manifested in the fact that their detection is possible only through tax audits, audits, examinations. And the very fact that such a criminal offense was committed can be discovered over time. It will take months, sometimes years.

This should lead to the need to optimize ways to detect tax crimes. Among them are the analysis of tax and accounting documentation. Since it follows from

such a criminal offense, the fact and the result of criminal acts are reflected in tax, accounting or financial documents as the main carriers of information about the tax offense, the mechanism of its commission and the range of persons involved [6].

**Conclusion.** Thus, as practice shows, one of the most problematic areas for crime prevention is tax crime. To reduce crime in the field of taxation, it is necessary to continue to improve the taxation system, identifying existing criminogenic factors for their further elimination.

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## PREVENTION OF CORRUPTION IN THE DEFENSE SECTOR WITH INVOLVEMENT OF PUBLIC CONTROL

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### Abstract

This article examines the legal framework for public control in the field of defense, the powers of public control and the effectiveness of control in modern conditions. It is proved that public control in the defense sector has low efficiency, and that public control activities are poorly regulated. It is determined that Public Control is an effective mechanism for combating corruption. Scientific research on the implementation of public control in the defense sector is necessary for the formation of specific proposals to improve existing legislation and introduce new measures to prevent corruption. It is investigated that the main reasons for the spread of corruption in the defense sector in Ukraine are low efficiency of anti-corruption bodies, non-compliance with anti-corruption legislation, lack of law enforcement and judicial reform, simplification of procedures or neglect of rules in case of urgency of certain defense requirements.

**Keywords:** public control, corruption, public expertise, mechanisms of public control, defense sector.

**The purpose of the article.** To study the ways of civil society influence on the prevention and counteraction of corruption in the defense sector of Ukraine and to formulate proposals for improving the current legislation in this area.

**Problem statement.** In the current conditions of counteracting Russian aggression, the Armed Forces of Ukraine are assigned a significant number of extremely important state tasks related to the territorial integrity and sovereignty of Ukraine. The productive activity of

this formation is of special importance, so such phenomena as corruption are unacceptable in peacetime and especially in times of armed conflict. Public control is an effective mechanism for combating corruption. Scientific research on the implementation of public control in the defense sector is necessary for the formation of specific proposals to improve existing legislation and introduce new measures to prevent corruption.

Analysis of recent research and publications. Problems of corruption have been studied in many works of such scientists as A. Boyko, M. Khavronyuk, M. Melnyk and many others. In their research, they revealed the topic of the determinants of this phenomenon and the mechanisms of its prevention. Some problems of public control and its effectiveness in combating corruption were studied by O. Musienko, A. Tinkov, N. Pidberezhenyuk, M. Kinash. However, they have not explored ways to prevent and combat corruption in the defense sector through a public oversight mechanism. In the EU. The factor of systemic corruption and ineffective state struggle against this phenomenon significantly undermines the authority of Ukraine both in the middle of the country and in the foreign policy arena.

According to a poll conducted in November 2015 by Transparency International Ukraine, the defense sector is ranked among the 10 most corrupt spheres of socio-political life in Ukraine, namely: corruption during conscription at military enlistment offices, corruption when crossing the border in anti-terrorist operation zone. If this study were conducted today, it would most likely cover an even greater number of corrupt activities in the defense sector.

Among the main reasons for the spread of corruption in the defense sector in Ukraine are low efficiency of anti-corruption bodies, non-compliance with anti-corruption legislation, lack of reform of law enforcement and judicial system, simplification of procedures or neglect of rules in case of urgency of certain defense requirements [1]. According to international recommendations, in such circumstances, the most effective way to combat corruption is to involve civil society institutions. Public organizations have the right to exercise public control over the activities of public authorities, to disclose the facts of corruption and to form an ideology of intolerance to corruption.

To date, in the scientific literature there are many interpretations of the concept of public control, because scientists have not come to another common opinion. Public control can be considered as a kind of control exercised by public organizations or individual citizens or as a system of civil society relations with the state, based on the accountability of state bodies to non-governmental organizations (public organizations, ordinary citizens, independent think tanks, media). Also, public control can be considered as a form of social activity of citizens, not due to the actions of the government, the direct participation of citizens in public policy as a sphere of communication between government and citizens [3].

There is no definition of public control in the legislation. An attempt to form a definition of public control was made in the draft Law of Ukraine "On Public Control", where public control means the activities of public control over the supervision, inspection and evaluation of public control for compliance with the requirements of Ukrainian legislation and public interests [1].

Public control as a mechanism for combating corruption involves the sequence of actions of citizens and their associations in order to identify and stop the facts of corruption.

According to the above-mentioned draft law, public control is carried out by conducting such general procedures as hearing reports on the results of work; public hearings; public monitoring and such special procedures as public expertise, public inspections, public investigations. In practice, public entities generally use general procedures, but special ones are still more effective. They, in turn, are the most resource-intensive, primarily because they require not only human but also material resources.

Some control entities provide their own resources to control their activities. An example is the Public Council under the Ministry of Defense of Ukraine. This body is a temporary advisory body created to promote public participation in the formation and implementation of state policy in the military sphere. However, the effectiveness of public control, which is carried out through the provision of resources by the object of control is quite questionable [2].

First, the Public Council is authorized to carry out only a few of the mechanisms of public control, namely: public expertise, public monitoring and initiation of public hearings, which, in turn, is insufficient for effective control. Mechanisms such as public scrutiny and public investigations, which can be very effective in preventing corruption in the defense sector, have been overlooked.

Secondly, the decisions of the Public Council are of a purely recommendatory nature. The current regulations do not provide for any kind of liability for failure to take into account the proposals of the Public Council or at least the conclusions of the public examination. The activities of this body are mainly limited to the preparation and submission of proposals and the organization of public consultations with the Ministry of Defense.

Third, in the last nine years, the Public Council under the Ministry of Defense has conducted only one public examination, ie a special procedure of public control, which provides for research, analysis and evaluation of documents and materials on the activities of public control. in order to determine the effectiveness of such activities and its compliance with applicable law and public interests.

And, of course, a significant drawback is the fact that the subject of control depends on the issue of resource provision. Financial, material and other support of public control procedures should be provided not by the authority, but by the society itself.

Thus, bodies established for the purpose of exercising public control on the initiative and with the assistance of the object of control itself are doomed to low efficiency.

Speaking more specifically about public control in the Armed Forces, it is worth noting a significant gap in the absence of subjects of public control over the activities of the General Staff of the Armed Forces of Ukraine and its subordinate units. Today there is a need to create a permanent independent body of public control focused on covering the facts of corruption in the military sphere. It is very important that this body has its own resources and authority to apply all existing procedures.

The second significant gap is the lack of a legal act that would regulate the mechanisms of public control, rights and responsibilities of its objects and subjects. Regulatory regulation of public control can contribute to the quantitative and qualitative growth of public associations, institutional and resource capacity, improvement of control technology. The lack of a solution

to this issue deprives us of the most effective tool in the field of preventing corruption.

**Conclusions.** Thus, in modern realities, public control is underdeveloped, in the defense sector it is only imitated. To improve the effectiveness of public control, it is first necessary to create proper legal regulation of the mechanism of this control, then create favorable conditions for the existence of subjects of control and their proper functioning.

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### PROBLEMS OF RECIDIVISM PREVENTION JUVENILE PROBATION

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#### Abstract

This article highlights the effectiveness of the institution of probation as a mechanism for preventing recidivism of juveniles. A study of the legal framework as the basis of the probation service, the relationship between the system of supervision and social and educational measures and changes in the process of correction and resocialization. The positive social effect on probation subjects has been clarified. The need to introduce the institution of probation as a tool for the humanization of criminal justice in relation to recidivism of juveniles is noted.

The article examines probation as a new tool in the mechanism of prevention of recidivism among juveniles. The main idea is not punishment, but assistance in the rehabilitation and resocialization of a minor - it is covered through the use of a system of alternative types of punishment in combination with supervision and social and educational measures. Thus, juvenile probation is an effective system of supervisory, social, educational and preventive measures that allows for the effective prevention of juvenile delinquency.

In this context, attention should also be paid to the type of probation, such as penitentiary, which is manifested in the provision of social assistance to juveniles released from prisons. But, unfortunately, to confirm the effectiveness of the probation service in this direction, it is impossible to provide statistics. The core of probation activities for minors is the implementation of probation programs, which is a set of measures aimed at correcting social behavior or its individual manifestations, the formation of socially favorable personality changes. Relevant court decisions are submitted to the center, which is a subdivision of the probation body. According to this decision, the sector staff summon the convict, acquaint him with the procedure and conditions of either serving a sentence or release from probation, as well as conduct social and educational work according to an individual plan, taking into account the assessment of the risk and needs of the juvenile.

**Keywords:** probation, criminal justice, recidivism of juvenile delinquency, resocialization of convicts, criminal offenses.

On May 10, 2018, the Ministry of Justice held a constituent meeting of the working group on the development of bylaws on the effective implementation of the penitentiary system for juveniles on the basis of the Interdepartmental Coordination Council for Juvenile Justice. The meeting was attended by the adviser of the Interdepartmental Coordination Council - Ph.D. Solomiya Starosolska, Director of the Probation Center - Oleh Yanchuk, representatives of the Ministry of Justice of Ukraine, the Ministry of Social Policy of Ukraine, the Ministry of Education and Science of

Ukraine, the Administration of the State Penitentiary Service of Ukraine, the Presidential Commissioner for Children's Rights, NGOs. The members of the group discussed the new procedure for the implementation of penitentiary probation in Ukraine, as well as future plans for the development of guidelines for its use.

In particular, the meeting discussed a new procedure for cooperation between penitentiary institutions, probation authorities and social care entities in preparation for the release of persons serving sentences of imprisonment or imprisonment for a certain period.