

Организации Труда, ни Международного Валютного Фонда. Его участие осуществляется через использование статуса наблюдателя при каждой конкретной организации. Более четкие условия и порядок такого участия всегда определяется в тексте учредительного документа каждой из международной организации самостоятельно, с учетом многих факторов взаимодействия. Например, Европейский Союз пользуется статусом наблюдателя при Организации Объединенных Наций по вопросам образования, науки и культуры (ЮНЕСКО). Также, Союз обладает «усиленным статусом наблюдателя» при Генеральной Ассамблеи ООН, занимает особую позицию в Организации экономического сотрудничества и развития (ОЭСР) – такая форма участия должна рассматриваться, скорее даже приравняться, к полноправному членству.<sup>7</sup>

Мировой финансовый кризис придал дополнительный импульс к ускорению интеграционных процессов, в том числе, и на уровне взаимодействия между международными организациями. Как уже отмечалось выше, еще более актуальным становится вопрос об увеличении роста участия Европейского Союза в международных организациях. Об увеличении стремления участия и о важности такого международного участия, в том числе, говорит учреждение Европейской службы внешних действий Европейского Союза. Как показывает

действительность, международное взаимодействие Союза как с отдельными третьими странами, так и с международными организациями, развивается еще более ускоренными темпами, несмотря на наличие многочисленных проблем как внутри самого Союза, так и за его пределами. Становится очевидным вопрос: является ли это явление результатом функциональной необходимости или является общим стремлением Европейского Союза участвовать в большинстве международных форумов, которые оказывает значительное влияние на глобальное управление в целом?

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Knud E Joergensen and Ramses A Wessel, 'The Position of the European Union in (Other) International Organizations: Confronting Legal and Political Approaches' in Panos Koutrakos (ed), *European Foreign Policy. Legal and Political Perspectives* (Edward Elgar Publishing, 2011) 261-86, 269; Piet Eeckhout, *EU External Relations Law* (Oxford, Oxford University Press, 2011) 222-31.

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### LEGAL REGULATION OF FINANCIAL MONITORING IN THE PUBLIC SECTOR

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**Abstract.** The article examines the theoretical and practical aspects of the legal regulation of financial monitoring in the public sector. The modern understanding of the notion "financial monitoring" is defined as the implementation of procedures for controlling the operating and financial activities of business entities and as financial control in order to prevent the risks of legalization of money laundering.

<sup>7</sup> Knud E Joergensen and Ramses A Wessel, 'The Position of the European Union in (Other) International Organizations: Confronting Legal and Political Approaches' in Panos Koutrakos (ed), *European Foreign Policy. Legal and Political*

*Perspectives* (Edward Elgar Publishing, 2011) 261-86, 269; Piet Eeckhout, *EU External Relations Law* (Oxford, Oxford University Press, 2011) 222-31.

The features of the legal support of financial monitoring in Ukraine and the need for its constant improvement have been determined. It is very important because the schemes and mechanisms of money laundering are in constant process of transformation.

It was determined that the legal regulation of financial monitoring is carried out in Ukraine on the basis of: the norms of general and special legislation. The legal regulation of financial monitoring in Ukraine is currently in the stage of reforms. These reforms are aimed at increasing the effectiveness of the state's control activities in the field of preventing the legalization of illegally obtained income. These reforms can improve the existing mechanism for providing society and authorities with high-quality, timely and objective information.

Prospects for further research extend to the implementation of financial monitoring procedures in the context of the digitalization of the economy: ensuring the legality of transactions using cryptocurrencies, blockchain and other modern technologies.

*Key words: financial monitoring, financial intelligence, public sector, legal regulation, level of perception of corruption, the legalization of the proceeds.*

**The relevance** of studying the problems of legal regulation of financial monitoring is very serious. On the one hand, due to the need to ensure financial and economic security of the state and society, and on the other hand - Ukraine's desire to transform existing principles of public administration for full involvement in the European community.

The problem of exercising and ensuring the effectiveness of state financial control aimed at combating the legalization of the illegally obtained proceeds that exists not only in Ukraine. There is a tendency to improve the forms of its implementation through the development of international infrastructure and the system of legal support for financial monitoring.

#### **Analysis of recent research and publications.**

The study on the problems of legal regulation of financial monitoring is carried out by domestic and foreign scientists and practitioners. Among the most cited works of foreign authors are the works of Berman K., Knight J., Case J. [1], Maschiandaro D. [2], Nakhima M. A. [3], Amicelle A., Chaudier K. [4], Golya S. [5]. Among domestic scientists are Alimova O.M., Bazilyuk A., Butkevych S., Kulagina V.M., Lysenko, Muntyan V.I., Freya R. and others.

**Determination of previously unsolved parts of the problem.** Reading the works of scientific, methodological and practical direction allows concluding the insufficient elaboration of the problems of financial monitoring in the public sector in domestic publications. This sector is the most vulnerable to the risks of money laundering.

The emphasis in scientific publications concerning the control in the public sector tends to reveal the features of state monitoring over the usage of budget funds. However, taking into account the high level of corruption in Ukraine, which is repeatedly indicated by the results of internal and external expert assessments, the issue of financial monitoring in the public sector has a wide field of research.

**The aim of the study** is to improve the theoretical and practical basis for ensuring the effectiveness of financial monitoring, which is carried out to counteract corruption in economy, legalization of illegally obtained proceeds, by studying the features of its legal regulation in Ukraine.

General scientific and special research methods are used in the work: general scientific and special

research methods: analysis and synthesis. They are used to identify features of legal regulation of financial monitoring in the public sector; epistemological analysis (analytical, logical, generalization, scientific abstraction) - to reveal the meaning of "financial monitoring", systematic, structural and comparative analysis - to assess the similarity degree of the system of legal regulation of financial monitoring in Ukraine to the best world practices and outline problems and directions its improvement.

**Presenting main material.** The notion "financial monitoring" from English "*financial intelligence*" in the business environment is used in two aspects: as financial literacy or financial intelligence and as financial exploration/intelligence. The first is related to the popular publication of the same title by Berman K., Knight J. and Case J. [1], which outlines approaches to understanding the financial statements of corporations by those users who need information but are not experts in the financial field.

It is believed that the foundations of the concept of financial intelligence are laid in the research of organizational development (Dennison D., Lawler E., Pfeffer J., etc.). Here we have to understand the relationship between the financial results of the company, reflected in its financial statements, and direct economic performance - the number of involved customers, the achieved level of productivity, etc. The theory of organizational development emphasizes the importance of awareness of participants (workers, managers and other stakeholders) about the reasons for changes in financial results, as well as the need to introduce mechanisms and tools for information exchange and knowledge development.

The work of Berman K., Knight J. and Case J. [1] poses a problem and proposes some tools for improvement the efficiency of financial information in order to increase the financial intelligence of employees. They recommend to teach workers the basics of business and to explain the sources and indicators of financial success.

The approach to understanding financial intelligence is related to the modern understanding of financial monitoring with proving the social effectiveness of adherence to the principles of open management in business. It is directly related to financial intelligence. The authors propose four interrelated levels of understanding of financial

intelligence, which are the basis of a special type of business intelligence. Modern financial monitoring is based on them. These are the following levels:

- understanding the basics of financial measurement: the nature, structure and correlation between statements of financial position, financial results, equity, cash flows and the differences between cash flow and profit;
- understanding of finance and financial accounting as “a special art”, which in combination are able to represent processes and phenomena that occur quantitatively, even if the methods of direct measurement are absent or not available to the analyst;
- understanding of analytical indicators of financial reporting - profitability, financial leverage, liquidity in the dynamics and relationships;
- understanding the overall financial results in relation to external factors, such as socio-economic situation, competitive environment, institutional change, etc.

The modern understanding of financial intelligence is about ensuring business openness in combating money laundering, terrorist financing and the proliferation of weapons of mass destruction. In fact, it is about preventing money laundering from being legalized by businesses. The implementation of the financial monitoring function is entrusted to organizations that carry out cash transactions.

Modern domestic and foreign researchers consider the term "financial monitoring" (Table 1) as a tool of financial control to ensure financial and economic stability of the state [2], a set of measures to control financial transactions [2], a system of continuous monitoring, analysis and forecasting financial condition of the companies [5], a tool for counteracting threats to the financial security of the state and business [6], monitoring current processes in real time in order to compare targets and achieved results, monitoring factors and processes of crisis development of the enterprises [6].

Legal regulation of financial monitoring as a system of legal tools of normative, organizational and administrative influence on economic relations provides counteraction to the mechanism of criminal money laundering by business entities (individuals and legal entities).

Schemes of money laundering (funds legalization) are constantly being transformed under the pressure of improving financial monitoring procedures and increasing opportunities to identify such schemes by expanding international cooperation. A typical mechanism of illegal money legalization (money laundering) is described in scientific and practical works of domestic and foreign legal experts and includes the following stages:

- accumulation. The stage involves the introduction of "illegal" funds into the channels of the financial system through a certain financial institution by “masking” the sources of such income. This can be lending to fictitious companies, investing in the real sector, depositing funds in bank accounts, transferring cash to other forms;
- stratification. The further transformation of illegal income, that is already entered into the financial system, at this stage is carried out into the assets of the real financial sector of the economy. It is made in order to cover the real sources of origin. Tools such as investments in financial and real assets, cash transfers and electronic payments, resale transactions of high value goods (art objects, jewelry, antiques, etc.) can be used for this purpose.

The companies registered in offshore zones are often at the stage of stratification. Offshore zones are free economic zones with a favorable regime for entrepreneurs of monetary, financial and fiscal control, a high level of protection of banking secrecy and loyalty to government regulation;

- integration. At the stage of integration there is a final consolidation of illegally obtained funds in the financial system.

Table 1.

**Approaches to the definition of "financial monitoring"**

Author	Interpretation
Kuchmiy TO [2, p. 358]	Financial monitoring is an instrument of state financial control that is carried out by authorized state bodies and subjects of primary financial monitoring to prevent the usage of illegal schemes and minimize the corruption in economy
Grishchenko D. [3]	Financial monitoring is a set of measures to control financial transactions that are subject to monitoring and include the identification, verification of customers, accounting for such transactions and collection of information about their participants
Serdyukova OV [5]	Financial monitoring is a system of continuous monitoring, analysis and forecasting of financial condition of enterprises, formed at the macro and microeconomic levels in order to ensure management decisions at the appropriate level, as well as to assess the effectiveness of decisions
Chuikova NM [6]	Financial monitoring is a tool for counteracting threats to the financial security of the state and business
Ovsyannikov SV [11]	Financial monitoring is observation of current processes in real time in order to compare target and achieved results. One of the areas of financial monitoring is the observation of factors and processes of crisis development of enterprises

Source: compiled by the author for [6, 7, 8, 9, 10, 11].

These stages differ in the level of vulnerability of disclosure by the financial control system - the first stage is the most risky for criminals. Countries with a

developed system of primary and state financial control have effective mechanisms to combat the accumulation of illegal income in the financial system. Improving the

effectiveness of combating money laundering (money legalization) in the next stages is the result of international cooperation and the development of a global financial monitoring infrastructure.

The legal regulation of financial monitoring in Ukraine is carried out on the basis of basic and special legislation, the rules of relevant bylaws. The

Constitution of Ukraine, as well as the Commercial and Civil Codes are the basis for the legal provision of relations between economic entities, the operations of which are subject to financial monitoring. Direct monitoring is regulated by a special Law [14], which defines the object and subjects of financial monitoring (Fig. 1).

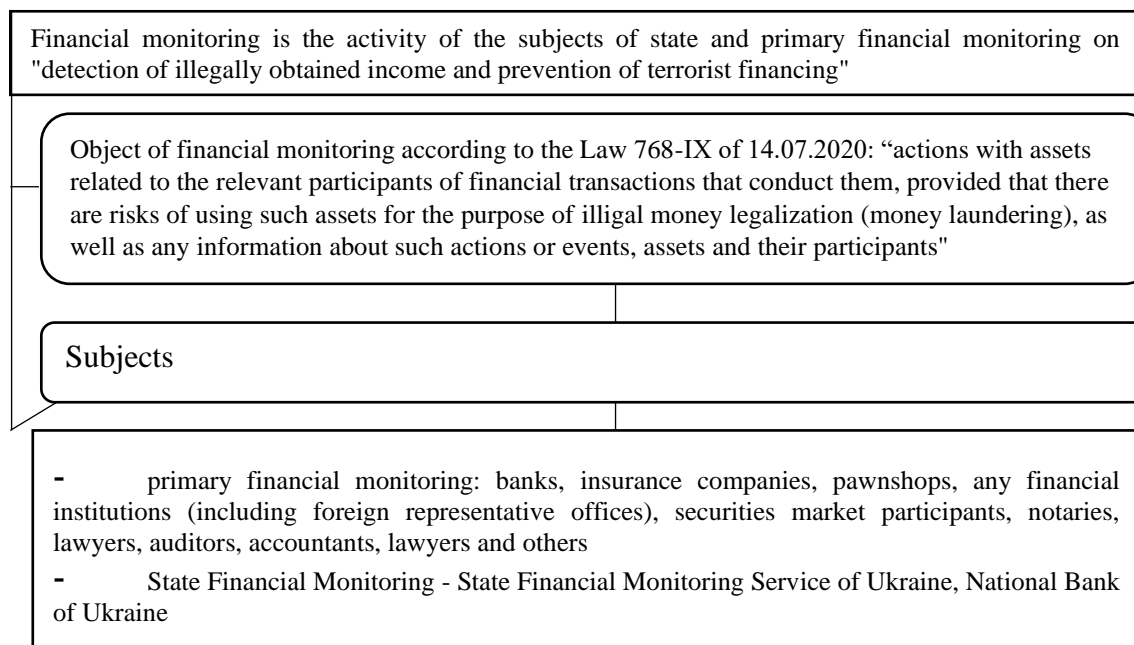


Figure 1. Object and subjects of financial monitoring in Ukraine according to the Law of Ukraine № 768-IX of July 14, 2020

Source: Compiled by the author for [14].

In addition to the special law, the norms of bylaws are also used. They are listed on the official website of the Ministry of Justice of Ukraine. These norms determine the criteria for risk assessment in the field of combating and preventing money laundering, as well as the subjects of financial monitoring, regulate the organization of its implementation, establish forms of accounting and submission of information, etc. [13].

It should be noted that the domestic system of public financial monitoring in Ukraine is in the process of reformation. The need to reform the system of domestic financial monitoring is related to its desire to fully integrate the world economic community in general and the EU in particular.

The system and mechanism of legal regulation of financial monitoring in Ukraine should provide for and take into account the need to fulfill obligations arising from the signing of the Association Agreement between Ukraine and the European Union, ratified on September 16, 2016 by the relevant Law of Ukraine. These are the following regulations:

- Recommendations of Financial Action Task Force (FATF). This group has detailed and systematized measures to combat money laundering;
- Directive (EU) 2015/849 of the European Parliament and of the Council laying down rules for the provision of information on remittances and other financial transactions to prevent the usage of the

international financial system in money laundering [11].

The effectiveness of the reforms of the financial monitoring system of Ukraine is evidenced by the positive dynamics of indicators of informing the subjects of primary monitoring about financial transactions (Fig. 2). The number of received messages more than doubled during the period from 2015 to 2019.

The public sector in Ukraine has a high level of risk of money laundering. This is evidenced by indicators of independent risk assessment of the Corruption Perceptions Index in Ukraine and its dynamics. So, according to the estimation in 2019, Ukraine has 30 points out of 100 possible in terms of perception of corruption in society. This corresponds to the 128th place in the world out of 180 countries for which this indicator is calculated. Among the neighboring geographical countries, Ukraine is ahead only of the Russian Federation, lagging far behind the European Union.

As a result of implementation of the best world experience in the practice of financial monitoring in Ukraine, it is expected to increase the effectiveness of state control activities in the field of preventing money laundering by improving the existing mechanism for providing society and authorities with quality, timely and objective information.

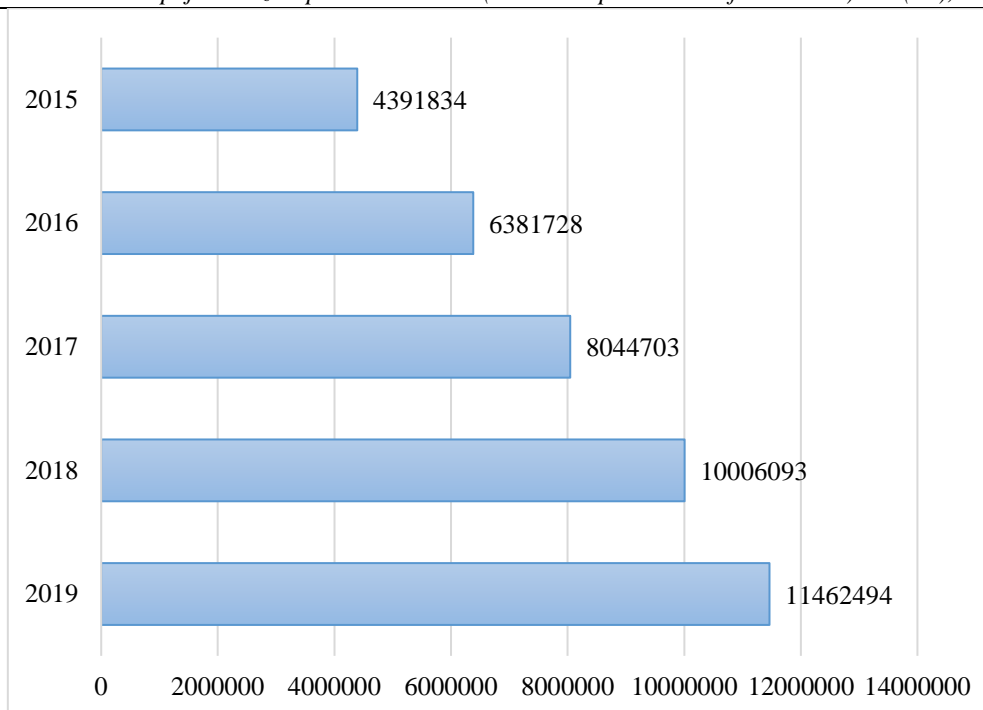


Figure 2. Dynamics of informing the subjects of primary financial monitoring about financial transactions during 2015-2019

Source: data from the State Financial Monitoring Service of Ukraine [16].

**Based on the above, the following conclusions can be drawn:**

1) the term "financial monitoring" in its modern understanding is used in a broad and narrow sense. A broad understanding of the essence of financial monitoring covers the problems of operational control over the activities of enterprises and other business entities in real time. The narrow understanding focuses on controlling the financial activities of such entities in order to prevent the risk of illegal money legalization (money laundering). The legal field uses the narrowest understanding of the term;

2) the need for continuous improvement of the legal support of financial monitoring at the state and international levels has been established. The peculiarity of constant transformation of schemes and mechanisms for illegal money legalization were taken into account. The typical mechanism of money legalization (laundering), which includes the stages of accumulation, stratification, integration is constantly enriched with new tools and opportunities to "bypass" the legislation given the high rate of diffusion of information and communication technologies in society;

3) it is determined that the legal regulation of financial monitoring is carried out in Ukraine on the basis of: norms of general and special legislation. The legal regulation of financial monitoring is currently in the process of reforms that is aimed at improving the effectiveness of state control activities in preventing money laundering. The main goal is to improve the existing mechanism of providing society and authorities with quality, timely and objective information;

4) the necessity of ensuring the independence of financial monitoring procedures in the public sector is substantiated. The peculiarities of the procedures of distribution and use of budgets of different levels were also taken into account.

Prospects for further research extend to the implementation of financial monitoring procedures in the digitalization of the economy: ensuring the legality of transactions using cryptocurrencies, blockchain and other modern technologies.

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## FORENSIC RESEARCH OF PROTEIN STRUCTURES: FOREIGN EXPERIENCE

**Abstract.** The article discusses the methods of forensic research of protein structures used in foreign countries. The effectiveness of various methods of structural and elemental analysis of protein compounds and complex protein complexes in the study of various physical evidence is discussed. High efficiency of immunological and immunochemical methods of analysis is noted. The issues of automation of forensic research are considered.

**Keywords:** *crime investigation, forensic examination abroad, protein structures, physical evidence, immunological research methods, blood, saliva, semen.*

One of the scientifically based methods for determining the presence of seminal fluid on a carrier object used abroad is the determination of the antigen of sperm vesicles by enzyme immunoassay or Immunoradiometric analysis<sup>8</sup>. At the same time, the immunochromatographic method for determining prostate specific antigen<sup>9</sup> and semenogelin is widely

used<sup>10</sup>. To solve such problems, the method of reverse liquid chromatography with simultaneous treatment of the studied material with phenolphthalein, proposed by a group of Japanese researchers, has proven itself well<sup>11</sup>. It should be noted that microscopic methods for examining traces that cause suspicion of spermatozoa are used only in extreme cases, when the use of

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