

Transformation of the activities of law enforcement entities in the economic sphere (part 1)

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Abstract

The article examines the current aspects of the transformation of the system of law enforcement bodies and state authorities in the conditions of social transformations, which include the reform of criminal legislation, European integration processes and social changes. In particular, the article analyzes the diversity of law enforcement agencies in different countries, particularly in Central and Eastern Europe, and their specific role in ensuring national security and countering criminal offenses. Approaches to the organization of communication between law enforcement agencies and international police organizations, as well as the possibility of creating joint international investigative teams for effective investigation of cross-border crimes, were studied. The article also highlights various concepts and features of law enforcement agencies based on research by various scientists, taking into account the specifics of security systems in different countries. The activity of law enforcement agencies in the countries of Central and Eastern Europe is analyzed and the lack of a unified approach to the structure of the law enforcement system in the countries of the European Union is indicated.

Keywords: European integration; law enforcement; transformation; national security; public security; police services.

Problem statement. In the conditions of social transformations, significant importance is attached to the issue of reforming the system of institutions entrusted with the law enforcement function. Accordingly, with the reform of criminal legislation, European integration processes and social changes, there is a need to transform the system of law enforcement agencies and state authorities performing law enforcement functions. Today, the issue of both the transformation of the activities of these subjects and the development of the communication system between them, international police organizations, and the creation of joint investigative teams for the investigation of criminal offenses against the economic system, which pose a threat to national security, is becoming an actual issue.

The aim of this research is to consider the need to transform the system of law enforcement agencies and state authorities performing a law enforcement function in the context of social transformations and modern challenges, in particular criminal law reform, European integration processes, and social changes. The article focuses on the need to improve communication between law enforcement agencies, cooperation with international police organizations, and the creation of joint international investigative teams for the effective investigation of criminal offenses that pose a threat to the economic system and national security.

Analysis of the latest research and publications. Important aspects of the activity and transformation of the system

of law enforcement agencies and state authorities are highlighted by the following scientists: D.I. Borodin, Yu.V. Harust, V.I. Melnyk, Yu. Zagumenna, V.V. Kovalska, A.V. Lapkin, A.M. Kuchuk, O.M. Muzychuk, O.V. Tyurina, O.O. Khrobust, P.I. Hamula, N.S. Yuzikova.

Presentation of the main material. "Unlike other systems of state bodies, the system of law enforcement bodies does not have a traditional organizational structure, such as, for example, the system of executive bodies, but represents a whole set, the system-forming factor of which is a functional criterion - directly law enforcement activity, which is determined by their common functional purpose, although this does not exclude the presence of relevant bodies (or powers of certain state structures) with a coordination focus on the activities of law enforcement agencies. Yes, Ukraine does not have such a state body as, for example, the Ministry of Law Enforcement of Ukraine, but at the same time, the National Security and Defense Council of Ukraine and the Presidential Coordination Committee on Combating Corruption and Organized Crime operate in our country, which, above all, carry out a coordinating role in the activities of law enforcement agencies of Ukraine with the aim of improving the implementation by law enforcement agencies of the tasks of ensuring and protecting the rights of citizens. It is the unity, first of all, in its functional purpose and the coordination relationship between law enforcement agencies that is a feature of the organizational structure of the system of law enforcement agencies" [27].

In the scientific literature on the problems of criminal, criminal executive and criminal procedural law, there is no single approach to distinguishing the system of law enforcement bodies and forming signs of their activity, which determine the affiliation of certain state authorities to law enforcement bodies and bodies that implement the law enforcement function.

Kuchuk A.M. [8] proposes to highlight the following characteristics of law enforcement agencies: 1) the activity of the said agencies should be essentially law enforcement and comply with the principles of protection; 2) these bodies must carry out the functions and fulfill the tasks assigned by society and the state to subjects of law enforcement activity; 3) the specific weight of law enforcement activities in the total scope of activities of such bodies should be quite significant; 4) the said bodies should be endowed with state powers and, accordingly, the right to apply state coercion. The specified signs are general and do not indicate the specifics of law enforcement activities, but to a greater extent characterize the state authorities, which are characterized by the performance of the law enforcement function of the state.

Borodin D.I. [1] expands the range of features, in particular regarding the implementation of the law enforcement function and staffing. In general, the proposed list of features is as follows: "1) the performance of at least one, or, as a rule, several main law enforcement functions is decisive in its activity; 2) the performance of the specified functions by him requires specific organizational, legal, personnel, material and technical, military and rear (in particular, provision of weapons, ammunition, special means, forensic and special equipment, material and other types of property), financial, informational, scientific and other security; 3) special requirements regarding business and moral qualities, state of health, level of education, lack of criminal record, etc. are imposed on employees of this body by legislation; 4) in order to effectively perform their duties, the employees of this body: are granted various specific rights in accordance with the legislation; according to the legislation, they have benefits that compensate for additional burdens and the need to risk the life and health of both their own and family members, and are also subject to increased legal protection; have external signs of belonging to law enforcement agencies established by law (uniform, insignia, identification, weapons that can be carried openly)" [1].

Lapkin A.V. [9] defines the following list of characteristics of law enforcement bodies: 1) it is a state body specially formed to protect the law; 2) is organized and operates on the basis of a special law or other normative acts; 3) exercises its powers in compliance with procedures established by law (procedural form); 4) endowed with state-authority powers; 5) empowered to apply state coercion. The indicated signs require additional justification in terms of their content.

Zagumenna Yu. [5] justifies the activity of law enforcement bodies with the following features: 1) the specified bodies are legally authorized to carry out law enforcement activities, which must be carried out in compliance with the rules and procedures established by law; 2) in their activities, law enforcement agencies have the right to apply measures of state coercion to persons who have committed offenses; 3) decisions legally adopted by such bodies are binding for officials and citizens; 4) the purpose of such bodies is protection and protection of rights.

Yuzikova N.S. [30] notes that the characteristics of law enforcement agencies are the following: 1) the authoritative nature of the protection of public relations by competent authorities; 2) the determination of activity within procedural limits and forms regulated by law; 3) the possibility of applying measures of state coercion; 4) implementation of law enforcement activities by specially authorized state bodies, which are staffed by qualified specialists, mainly lawyers. Characterizing law enforcement agencies, the author considers the implementation of law enforcement activities to be a key feature, however, at the same time, he does not define the features and specifics of law enforcement activities.

Kovalska V.V. [6] offers the following characteristics: 1) are authorized by law to perform law enforcement functions, in connection with which they are endowed with the appropriate law enforcement competence; 2) carry out their activities in compliance with the rules and procedures established by law; 3) have the right to apply measures of state coercion against persons who have committed offenses; 4) legal and well-founded decisions made by state law enforcement agencies are mandatory for officials and citizens, and their failure to comply leads to liability.

Khamula P.I. [28] defines the following features: 1) law enforcement body is a body of state power (state-authority nature of law enforcement body activity); 2) availability of authority to use means of state coercion; 3) the implementation of special powers to implement the law enforcement function of the state as the goal and main direction of activity, which is carried out on a professional basis; 4) the need for special logistical and personnel support for activities (weapons, special equipment, forensic equipment, etc.); 5) special requirements and restrictions regarding personnel, special procedure for selection and completion of service, responsibility, additional guarantees of activity).

Bonyak V.O. [4] defines the following characteristics of law enforcement agencies: 1) constitutes a structurally organized collective of civil servants; 2) created by the state represented by the Ukrainian Parliament, the President of Ukraine and the Government of Ukraine; 3) state-authority powers vested in this collective of civil servants acting in accordance with legal forms and legal methods; 4) is provided with material and financial resources necessary for the implementation of the law enforcement function of the state. To a greater extent, the mentioned signs are characteristic of most state executive bodies, which indicates their debatable nature and the impossibility of applying them specifically to subjects performing a law enforcement function.

Evdokimov V.V. [3] determining the directions of state policy in the field of law enforcement activities, suggests highlighting the following characteristics of law enforcement agencies: 1) acts based on a special law and/or other regulatory acts; 2) exercises powers based on the procedural form; 3) possesses state-authority powers and the right to use coercion; 4) needs special support; endowed with the right of access to state secrets and the authority to carry out special operations. The specificity of this approach is that the author indicates such properties as access to state secrets. However, it does not specify which special law regulates their activities.

Hrobust O.O. [29] highlights specific features of law enforcement agencies, in particular: 1) law enforcement agencies that ensure implementation. the law enforcement function of the state is created by state authorities in the form of a bureau, service, inspection, agency or other forms permitted by law; 2) implements state management functions in the sphere of ensuring public order, security of social systems and prevention and counteraction of crime in the form of procedural actions; 3) the specifics of law enforcement agencies require special support; 4) if necessary, they can use measures of state coercion. The peculiarity of the author's vision is that the organizational forms of creation and functioning of law enforcement agencies are determined.

Harust Yu.V. and Melnyk V.I. [2] propose to highlight the following features: 1) the law enforcement body is a body of state power (the state-authority nature of the law enforcement body's activity); 2) availability of authority to use means of state coercion; 3) the implementation of special powers to implement the law enforcement function of the state as the goal and main direction of activity, which is carried out on a professional basis; 4) the need for special logistical and personnel support for activities (weapons, special equipment, forensic equipment, etc.); 5) special requirements and restrictions regarding personnel, special procedure for selection and completion of service, responsibility, additional guarantees of activity). Thus, researchers single out a specific feature, namely: requirements for personnel, which is quite important in the implementation of the law enforcement function.

Muzychuk O.M. [10] gives an extended list of features of law enforcement agencies: 1) perform one or more of the following functions, such as: prevention of crimes and administrative offenses, their termination and disclosure, search for persons who committed them; protection of particularly important state facilities and individual officials provided for by law; operational search and intelligence 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 border of Ukraine; fire and civil protection of the population; supervision of the implementation of laws; 2) the function (functions) is one of the main (main, priority) and is performed by them on a daily basis; 3) bodies that perform law enforcement functions are empowered to use coercive measures and means (physical force, special means of active defense and attack, firearms) to ensure the performance of their tasks; 4) as a rule, for the performance of assigned duties, law enforcement agencies are endowed with the appropriate attributes that give grounds for calling them law enforcement structures or militarized bodies; 5) as a rule, in order to ensure the proper level of official discipline, law enforcement officers are assigned special ranks, uniforms, weapons and other means of self-defense are issued; issues of their disciplinary responsibility are regulated by special statutes on discipline. Specific features are the peculiarities of law enforcement officers' official activities.

A fairly broad and well-founded approach to distinguishing the characteristics of law enforcement agencies is contained in a monographic study [7]: "1) bodies of state executive power that implement one or more law enforcement functions; 2) has state-authority powers in the field of implementation of tasks of the law enforcement system; 3) activities aimed at ensuring state security, protection of public order, prevention and countermeasures against crime; 4) endowed with the right of special powers, which depends on the appointment of a law enforcement body; 5) subordinate to the bodies of the central executive power; 6) may have the right to use coercive measures; 7) complies with the principle of apoliticality in management and main activity; 8) the activity of law enforcement agencies must comply with the legislation; 9) special conditions are proposed for personnel; 10) has access to state secrets of the appropriate level; 11) in individual cases may use measures to limit the privacy of citizens, provided it is necessary to ensure national interests; 12) the activity of law enforcement agencies should not violate public, public and private interests" [7]. In general, agreeing with the mentioned signs, we consider it necessary to supplement them with the following: 1) the activity of law enforcement agencies is aimed at the implementation of the criminal law policy of the state; 2) in their activities, they must ensure the application of the norms of the Criminal Code of Ukraine, the Criminal Executive Code of Ukraine and the Criminal Procedure Code of Ukraine.

In each country, taking into account the specifics of the security system, legal and law enforcement activities are determined by a specific list of law enforcement agencies. Accordingly, the functions of preventing and countering criminal offenses are entrusted to various law enforcement agencies, and in some cases, special agencies may be created. Among the studied countries of Central and Eastern Europe, various approaches to the formation of the system of subjects of the law enforcement system can be observed.

The law enforcement system of Germany consists of:

16 state police agencies. These agencies operate on the respective lands. According to German constitutional law, state police agencies have a certain sovereignty and are under the jurisdiction of the federal authorities. As for criminal

offenses against the economic system, the agencies only act within their powers, which limits their role and importance;

Central Customs Investigation Group, which reports directly to the German Federal Ministry of Finance. The specified law enforcement body performs the following functions regarding the prevention and counteraction of criminal offenses against the economic system: 1) violation of foreign economic activity; 2) violation of tax legislation regarding customs and excise duties; 3) violation of the rules of the single agricultural market; 4) legalization (laundering) of proceeds obtained through crime.

The Federal Directorate of Criminal Police is a special law enforcement body because it is the central unit of Europol and is directly subordinated to the Ministry of Internal Affairs. The main areas of law enforcement activity in combating criminal offenses against the economic system are the following: transnational organized counterfeiting; combating criminal organized criminal groups engaged in legalization (laundering) of proceeds obtained by crime; financing of terrorism;

The Federal Department for the Protection of the Constitution, whose activities are directed to the collection, processing, and analysis of information and other intelligence data regarding threats to state security. Issues of preventing and countering criminal offenses against the economic system are not defined in regulatory documents;

The Federal Police is "a police force subordinate to the Federal Ministry of the Interior. Its main tasks include: protecting Germany's borders; railway police; aviation security; protection of federal constitutional bodies and ministries; law enforcement on the high seas, including environmental protection and shipping; participation in the performance of police and non-military tasks in international missions under the supervision of the UN, the European Union and other international organizations" [19].

In the context of preventing and countering criminal offenses against the economic system in Germany, the activities of the Federal Criminal Police Department, the Central Customs Investigation Group, are of great importance. In terms of the development of international legal response to the investigated offenses in Ukraine, there is a need to establish cooperation with the specified bodies both in terms of operational work and in terms of joint educational, informational, and other projects.

The law enforcement system of Austria is represented by the following key institutions:

- The Criminal Intelligence Service is a part of the General Directorate of Public Security of the Federal Ministry of the Interior, the purpose of which is to combat global organized crime. It acts as an international platform in the field of combating transnational economic crimes;

Office of the State Security and Intelligence Service. "The DSN's responsibilities are to protect Austria's constitutional institutions and their ability to function. Additional attention is paid to the protection of citizens from terrorism and other ideologically or religiously motivated crimes, as well as the fight against extremism and terrorist phenomena, proliferation and espionage" [14];

- Federal Anti-Corruption Bureau. The issues of Austria's anti-corruption policy are extremely important in the context of ensuring the economic security of the state. The key areas of activity of the bureau are prevention (includes, among other things, analysis of corruption phenomena and development of appropriate preventive measures); education (through communication, as well as educational and awareness campaigns); law enforcement (i.e. security police and criminal police investigations); cooperation (with national and international institutions working in the field of prevention and combating corruption, as well as exchange of best practices)" [11];

- Customs service of the Federal Ministry of Finance, which is responsible for combating such types of criminal offenses as smuggling, tax fraud, and counterfeiting.

Prevention and counteraction of criminal offenses against the economic system in Bulgaria is entrusted to the following law enforcement agencies:

- The Main Directorate of the Border Police has functions regarding smuggling as one of the types of offenses against the economic system;

- The main department for combating organized crime in the areas of: customs regime; monetary system; tax system; insurance; falsification of cash and other means of payment; legalization (laundering) of income; fraud;

- National Customs Agency - carries out activities in the field of combating: customs offenses; currency offenses; smuggling;

- The State Agency of National Security is a specialized law enforcement body subordinate to the Council of Ministers. An important function of the Agency is to counteract risks and threats to the economic and financial security of Bulgaria, as well as the financing of terrorism;

- The Main Directorate of the National Police carries out its activities related to the prevention, counteraction, and detection of crimes, in particularly in the economic sphere.

The Croatian law enforcement system for the prevention and counteraction of criminal offenses against the economic system is represented by the following institutions:

- The Office for Combating Money Laundering carries out its activities in the following areas: analysis of suspicious transactions; communication with Croatian law enforcement agencies regarding countermeasures; organization of information exchange with foreign law enforcement agencies; monitoring of the activities of financial institutions;

- The Customs Administration operates as part of the Ministry of Finance of Croatia, which functions for the purpose of "preventing and detecting criminal offenses and offenses related to the violation of customs, excise, tax and other regulations, as well as for the purpose of ensuring the protection and safety of society" [20] ;

- The National Police of Croatia carries out separate areas of prevention and countermeasures against criminal offenses against the economic system in terms of the following tasks: criminological analysis and assessment of the security situation; risk assessment and monitoring;

- The tax administration performs the following tasks regarding the implementation of the law enforcement function in the researched area: "regulatory activities, keeping tax registers and issuing documents related to facts stored in official registers, determining and assigning personal identification numbers, exchanging data with other state bodies and international data exchange, assessment and collection of taxes and mandatory contributions, tax audit and supervision, enforcement, taxpayer services, criminal proceedings, enforcement and development of gambling and entertainment legislation" [20].

The law enforcement function in the Czech Republic is performed by the following institutions:

- The Czech customs administration performs a set of functions that determine its role in countering offenses against the economic system, in particular: tax fraud; drug smuggling; violation of the law of foreign arms trade;

- The National Police of the Czech Republic performs a set of tasks, in particular: "protecting the safety of people and property, maintaining public order, fighting terrorism, investigating criminal acts, protecting state borders, protecting the constitutional principles of the Czech Republic, ensuring the safety of foreign citizens" [26]. The specified areas of activity are components of the system of prevention and countermeasures against criminal offenses against the economic system.

Estonian law enforcement agencies include:

- Internal Security Service of Estonia - carries out its activities in the field of prevention and counteraction of criminal offenses against the economic system within the framework of the following tasks: informational and analytical activities regarding the assessment of risks and threats to the constitutional order and sovereignty; opposition to intelligence activities against the state; countering terrorism; combating corruption in public administration;

- Tax and Customs Department. "Combating organized crime related to illegal economic activity is one of the main tasks of the investigative department of the ETCB, where criminal proceedings are applied" [15].

The Hungarian law enforcement system is represented by the following institutions:

- Center for Combating Terrorism. It has a set of procedural functions related to the fight against terrorism, and also performs a set of tasks related to combating the financing of terrorism;

- The National Police of Hungary - carries out its activities in the following areas: "exercising the powers of the general body of criminal investigation; prevention and detection of crimes; exercise of powers of the body in cases of minor offenses; traffic authorities and traffic control tasks; tasks of law enforcement agencies to ensure public order; ensuring the protection of persons participating in criminal proceedings and persons conducting proceedings; protection of persons important for the interests of Hungary; protection of specified objects; protection of the state border" [18];

- The National Tax and Customs Administration - performs a law enforcement function within the scope of the investigation of crimes in the sphere of economy and finance, which causes direct damage to the state budget and finances.

The Latvian law enforcement system is represented by the following institutions:

- State police, which performs a set of tasks related to the investigation of various types of crimes, in particular against the economic system;

- Department of Tax and Customs Police of the State Revenue Service, which has a set of powers to combat the following criminal offenses against the economic system: tax evasion; tax fraud; money laundering; customs offenses (a) non-declaration or false declaration of cash; b) Smuggling (hidden smuggling (of goods, valuables) across national borders and external borders of the EU; goods, valuables transported in this way); c) unauthorized actions with goods and other valuable property subject to customs clearance; d) illegal storage, movement and disposal of oil products; e) illegal storage, movement and disposal of alcoholic beverages and tobacco products; f) evasion of declaration submission; g) unauthorized manufacture, repair, acquisition, storage, carrying, transportation, forwarding and sale of firearms, their component parts, ammunition for them, high-powered pneumatic weapons, explosives and explosive devices, as well as violation of disposal rules; h) unauthorized production, acquisition, storage, transportation and forwarding of narcotic and psychotropic substances (movement across the state border of goods and substances, the circulation of which is prohibited or specially regulated); i) forgery of a document, seal and stamp and use and destruction of a forged document, seal and stamp) [13];

- The Bureau for the Prevention and Combating of Corruption in the field of crime conducts the following activities: "Combating corruption by conducting investigative and operational actions to identify criminal offenses of a corruption nature, provided for by the Criminal Code, in state authorities" [16];

- The State Security Service of Latvia, in the context of the specifics of the object of this study, carries out a set of measures to ensure the protection of the economic interests of the state.

Law enforcement agencies of Lithuania, which are entrusted with the task of preventing and countering criminal offenses against the economic system:

- The Financial Crimes Investigation Service is a law enforcement agency that carries out operational measures, disclosure, prevention and pre-trial investigation of criminal offenses against the financial system. In particular, the competence of this body includes combating income obtained through criminal means, as well as the implementation of control measures regarding the legality of the use of financial support from the European Union;

- The Special Investigations Service performs the following tasks: "1) to carry out intelligence activities related to the disclosure of crimes of a corruption nature; 2) conduct a survey and preliminary investigation; 3) collect, store, analyze and summarize information about corruption and related socio-economic phenomena; 4) together with other state bodies and civil society organizations, implement measures to fight crime and prevent crime and anti-corruption educational programs" [24];

- Department of State Security - "is a state institution accountable to the Seimas (parliament) and the president, which is responsible for protecting the sovereignty of the Republic of Lithuania and its constitutional order. The task of the

Department is to identify activities that pose a threat to the security of the state, its territorial integrity and integrity, the interests of the state, and its economic and defense potential. He fights against such activity and investigates its causes by the means prescribed by law" [12];

- Customs administration - performs a set of tasks related to combating crimes against the economic system, in particular: "pre-trial investigation of crimes in the field of customs affairs; operational activities (observation, listening, agent operations, etc.); intelligence and analysis; cooperation at the national and international levels; assistance in customs criminal cases by the Naples Convention; administration of the customs risk management system" [17].

The structure of the Polish law enforcement system is as follows:

- The Central Anti-corruption Bureau is a specialized law enforcement agency in Poland, the specialty of which, unlike the identical one in Ukraine, is combating both state and private corruption;

- Customs service - performs the following tasks: "control over compliance with customs legislation and other normative legal acts; determination and collection of customs and excise duties and other relevant taxes; cooperation on the implementation of the common agricultural policy; detection, prevention and disclosure of customs crimes and offenses and prosecution of persons who committed these crimes; fuel fee collection; duties related to statistics on trade in goods between member states of the European Union (INTRASTAT); control of the legality of work performed by foreigners; control of the legality of gambling" [23];

- Homeland Security Agency - carries out its mission by investigating, preventing and combating serious threats to internal security, such as espionage, international terrorism, organized crime and the proliferation of weapons of mass destruction [21];

- National police – performs a set of tasks related to combating individual criminal offenses against the economic system.

The Romanian law enforcement system is represented by the following law enforcement agencies:

- National Customs Administration - performs the following tasks: "protection of financial interests of the EU and its member states; protecting the EU from unfair and illegal trade while supporting legitimate business activity; ensuring the safety and security of the Union and its inhabitants, as well as the protection of the environment, where appropriate in close cooperation with other authorities; maintenance of a proper balance between customs control and promotion of legal trade" [22].

- One of the tasks of the General Inspectorate of the Police of Romania is the prevention and counteraction of organized and transnational crime against the economic system;

- The Intelligence Service of Romania - performs a set of tasks to prevent and counter risks to national security, including economic risks.

The law enforcement agencies of the Slovak Republic that carry out activities in the field of prevention and counteraction of criminal offenses against the economic system are:

- Customs administration – carries out its activity in ensuring the economic interests of the state, through opposition to illegal export-import operations, smuggling, customs and tax fraud;

- The Police of the Slovak Republic - performs a set of tasks related to combating organized and serious crime, including economic crime, in particular: counterfeiting money, fraud.

The law enforcement system of Slovenia is represented by the following institutions:

- the financial administration of the Republic of Slovenia - performs a set of tasks related to ensuring the financial interests of the state, promoting legal economic activity, combating illegal trade, as well as ensuring compliance with competition legislation;

- The Office for the Prevention of Money Laundering - "is part of the Ministry of Finance and started working in 1995. It receives, collects, analyzes and transmits data, information and documentation related to money laundering and terrorist financing. In accordance with Slovenian legislation, all operations that are suspected of money laundering and/or terrorist financing should be reported to the Office" [25].

Analysis of the activities of law enforcement agencies in the countries of Central and Eastern Europe indicates the absence of a unified approach to the structure of the law enforcement system in the countries of the European Union. Only demands are put forward to combat criminal offenses in various areas. It should be noted that not all of the studied countries have special law enforcement agencies whose functions are to prevent and combat criminal offenses against the economic system. In particular, such bodies exist in: Slovenia, Lithuania, Latvia, Croatia. Special anti-corruption law enforcement agencies operate in some countries: Poland, Latvia, Austria.

Conclusions from this study and prospects for further research. When reforming criminal legislation, European integration processes and social changes, there is a need to transform the system of law enforcement agencies and state authorities performing law enforcement functions. Analysis of the activities of law enforcement agencies in the countries of Central and Eastern Europe indicates the absence of a unified approach to the structure of the law enforcement system in the countries of the European Union. Only demands are put forward to combat criminal offenses in various areas. Not all of the studied countries have special law enforcement agencies whose functions are to prevent and combat criminal offenses against the economic system. In particular, such bodies exist in: Slovenia, Lithuania, Latvia, Croatia. Special anti-corruption law enforcement agencies operate in some countries: Poland, Latvia, Austria.

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