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Prevention of Corruption Factors in the Course of Performance Audits

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Abstract: the article analyzes measures to prevent corruption in the course of official checks in public administration bodies on the basis of the study of national legislation, as well as the opinion of domestic and foreign scientists.

Keywords: service inspection, anti-corruption, officials, openness of state bodies' activities.

Cardinal constitutional reforms have recently taken place in the country, prioritizing human rights and forming a democratic, legal and social State, where the organs of State administration have begun to build a New Uzbekistan with the noble idea of "For the sake of human dignity".

The most important priority in ensuring the rule of law and further reforming the judicial and legal system, the Strategy for Action, which defines the most important areas of the country's development, has identified the improvement of organizational and legal mechanisms for combating corruption and increasing the effectiveness of anti-corruption measures as one of the most important tasks.

As the head of state noted «...Over the past two years, about 5,000 officials have been brought to criminal responsibility for corruption offenses. However, it should be bluntly stated that this is not a fight against the cause, but against its consequences» [1].

In accordance with Goal 89 of the Strategy «Uzbekistan – 2030» it is determined to increase the effectiveness of the system of prevention of corruption factors, accelerated continuation of work on formation in society of an irreconcilable attitude to corruption, which is of great importance in the effectiveness of increasing the fight against corruption in the Republic of Uzbekistan [2].

It should be noted that increasing the effectiveness of the system of prevention of corruption factors, accelerated continuation of the work on forming in society an irreconcilable attitude to corruption is determining the most important directions of the country's development, the improvement of organizational and legal mechanisms for combating corruption and increasing the effectiveness of anti-corruption measures in all structures of public administration have been identified as one of the most important tasks.

As rightly noted by the President of the Republic of Uzbekistan «...Corruption is a threat that undermines the foundations of all mankind, all societies, strikes a blow to the economy, destroys the rule of law and sharply reduces people's confidence in the state policy, hinders the development of democratic institutions» [3].

In turn, the Corruption Prevention Act sets out the main thrusts of State policy on combating corruption, the system of authorized bodies, the participation of citizens' self-governance bodies, civil society institutions, the media and citizens in this area, measures to prevent corruption, ensure the inevitability of punishment and ensure international cooperation in this area.

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Thus, Article 19 of the above-mentioned law defines measures to prevent corruption in the sphere of public administration as follows:

ensuring the openness of the activities of state bodies and their accountability, increasing the efficiency of the state administration system, strengthening the responsibility of state bodies, their officials and other employees for the fulfillment of the tasks assigned to them;

exercising parliamentary and public control over the activities of State bodies in the area of combating corruption;

Preventing corruption offenses in the activities of state bodies and their employees;

introduction of performance criteria, standards and systems for assessing the quality of performance by officials and other employees of state bodies of their official or service duties:

effective implementation of the rules of ethical behavior of employees of state bodies, which define uniform principles and rules of ethical behavior in professional and off-duty activities;

improving the organizational and legal framework for resolving conflicts of interest of employees of state bodies and ensuring monitoring of their observance;

defining the legal status of employees of state bodies, establishing a transparent procedure for service, introducing a system of competitive selection and promotion based on personal and professional qualities, the principles of openness, impartiality, fairness and objectivity;

ensuring control over compliance by state bodies with the requirements of legislation on appeals from individuals and legal entities, full, objective and timely consideration of appeals, and taking measures within their authority to restore violated rights, freedoms and protect the legitimate interests of individuals and legal entities;

regular monitoring of the implementation of measures to prevent corruption in the activities of state bodies and assessment of the effectiveness of the measures taken by them;

organization of anti-corruption expert examination of normative legal acts and their drafts;

Ensuring effective social protection, material support and incentives for officials and other employees of State bodies.

Legislation may provide for other measures to prevent corruption in public administration.

Officials and other employees of state bodies and other organizations are obliged to comply with the legislation, perform their official or service duties impartially, objectively, in good faith, in compliance with the rules of ethical conduct and refrain from committing any corruption offences or any other actions that create conditions for the commission of such offences [4].

Thus, according to domestic scientist Tallipov Sh.T., corruption has a negative impact on society as a whole. For example, it can be considered as follows: 1. corruption leads to a decrease in investment in production, and thus slows down the economic growth of enterprises and the state as a whole; 2. corruption in private business, and especially in small business, leads to the ruin of private entrepreneurs; 3. corruption causes inefficient distribution and spending of public funds and resources; 4. there is a loss of taxes when tax authorities embezzle part of the state taxes; 5. corruption causes loss of time due to obstacles, and as a consequence, a decrease in the efficiency of the work of the state; 3. corruption causes a loss of time due to obstacles, and as a consequence, a decrease in the efficiency of the work of the state. [5].

In turn, article 12 of the Civil Service Act contains a range of duties for civil servants

working within the structure of the organs of State power and administration, which include: to abide by the Constitution of the Republic of Uzbekistan, the law and other legislative acts; to perform their official duties in good faith; to observe the rules of ethical conduct established by the State body, the procedure for working with official information, and other rules relating to the conduct of their work; and to abide by the rules of ethical conduct and the rules governing the conduct of civil servants. restrictions related to the performance of the state civil service; avoid conflicts of interest, be impartial and objective; refrain from actions (inaction) that may lead to undermining the authority of the state body or raising doubts about the integrity of the performance of their official duties, including any form of discrimination, bias or special favoring of anyone in the performance of their official duties; do not use their official position for personal and other purposes; and refrain from any form of discrimination, bias or special favoring of anyone in the performance of their official duties; to comply with the requirements for the protection of information constituting state secrets or other secrets protected by law, as well as not to disclose information obtained in the performance of their official duties, including after the termination of the state civil servant; submit a declaration of income and property within the terms and in accordance with the procedure established by law; ensure the safety of state property, use the state property entrusted to him/her only for official purposes; regularly improve his/her professional competencies.

A state civil servant may have other duties in accordance with the legislation [6].

It should be noted that the fulfillment of the duties established in the Civil Service Act is hardly achievable without ensuring legality and discipline in the activities of civil servants. It should be noted that we are talking not only about ensuring legality in the activities of civil servants, but also about the real legal protection of civil servants themselves.

Today, unfortunately, we have to state the fact that among some civil servants there were cases of corruption and low official and executive discipline. This has a negative impact on the entire structure of public administration.

As the head of state noted «...Over the past two years, about 5 thousand officials have been brought to criminal responsibility for corruption offenses. However, it should be directly said that this is not a fight against the cause, but against its consequences» [7].

According to the foreign scientist Nikonorov E.A. service inspection is an activity carried out by authorized officials for the purpose of timely, comprehensive, complete and objective investigation of the circumstances of the incident, commission of disciplinary offenses by state and municipal employees, infliction of material damage by them [8].

At the same time, it should be noted that violations committed by employees of public administration bodies in connection with their official activities are quite common and represent an increased public danger, as they not only disrupt the normal work of bodies, violate the rights, freedoms and legitimate interests of citizens.

It should be noted that under the Prevention of Offences Act, prevention of offences is a system of legal, social, organizational and other measures of general, special, individual and victim logical prevention of offences, applied with a view to preserving and strengthening law and order, detecting and suppressing offences, and identifying and eliminating the causes of and conditions conducive to the commission of offences [9].

In conclusion, it is necessary to conclude that based on the results of the performance audit and drawing up a conclusion on the application or non-application of disciplinary measures to the employee of the public administration body, the official who conducted the performance audit should be applied in the public administration body measures to prevent corruption and other violations of discipline.

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