Designing a Situational Crime Prevention Model for Financial Crimes in Municipalities with Emphasis on Urban Management Capacities

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Abstract

Financial crimes in municipalities have become one of the most significant challenges facing urban management and local governance due to the substantial volume of financial resources, the complexity of administrative processes, weaknesses in oversight systems, and insufficient transparency. The development of digital technologies and smart urban management systems has created new opportunities to enhance transparency, accountability, and the prevention of administrative corruption. This study aims to design a comprehensive model for the situational prevention of financial crimes in municipalities, with emphasis on urban management capacities and modern supervisory technologies. The study was conducted using a descriptive-analytical method and a comparative examination of the legal systems of Iran, Spain, and the United States. Data were collected through library research, document analysis, and the examination of legal practices. The proposed model was designed on the basis of the institutional, legal, managerial, and technological capacities of municipalities. The findings indicate that inadequate access controls, a lack of transparency in financial processes, the concentration of authority without effective oversight, an inefficient performance evaluation system, and the limited use of smart supervisory systems are the most important situational factors facilitating financial crimes in municipalities. Accordingly, the proposed model was developed around three principal dimensions: "access control and segregation of duties," "process transparency and public oversight," and "the implementation of smart systems based on data analytics." The results demonstrate that the simultaneous utilization of urban management capacities, online reporting systems, and artificial intelligence technologies can significantly enhance the effectiveness of situational strategies for preventing financial crimes.

Keywords: situational prevention, financial crimes, municipality, urban management, administrative corruption, financial transparency.

Received: 09 April 2026
Revised: 14 July 2026
Accepted: 21 July 2026
Initial Publication: 26 July 2026
Final Publication: 01 July 2027

Citation: Talebi Chari, M., & Miri, H. (2027). Designing a Situational Crime Prevention Model for Financial Crimes in Municipalities with Emphasis on Urban Management Capacities. *Legal Studies in Digital Age,* 6(4), 1-10.

1. Introduction

Municipalities, as the most important institutions of local administration, play a fundamental role in urban planning, the provision of public services, financial resource management, and the implementation of development projects. Although the expansion of urban investment, the diversification of economic activities, and the development of interactions between municipalities and the private sector have created extensive opportunities for urban development, they have simultaneously increased the risk of administrative corruption and financial crimes (Benito et al., 2015).

Over the past decade, the transition toward smart urban governance has prompted many cities worldwide to employ modern technologies to enhance transparency, improve accountability, and reduce administrative corruption. Within this framework, online financial reporting systems, big-data analytics, and artificial intelligence–based tools are regarded as complements to traditional oversight mechanisms. In this regard, research has demonstrated that implementing online financial reporting systems in municipalities not only increases the transparency of financial information but also enables the continuous monitoring of organizational performance, facilitates more accurate managerial decision-making, and plays an important role in strengthening accountability and controlling financial processes (Hosseini & Cheraghi, 2024).

Furthermore, the remarkable development of machine-learning and deep-learning methods has opened new horizons for smart urban management. Research has shown that deep neural-network models based on Bidirectional Long Short-Term Memory (BiLSTM) can identify and predict complex patterns in urban data with a high degree of accuracy (Ghayoumi Zadeh et al., 2022). Although that study was conducted in the field of air-pollution forecasting, its success in analyzing large-scale urban datasets indicates that this technology may also be applied in other areas of urban management, including financial-data analysis, the identification of anomalous behavior, and the early detection of violations.

In Iran, numerous cases involving embezzlement, bribery, collusion in tenders, misuse of public resources, and conflicts of interest in certain municipalities have increasingly highlighted the need to reconsider existing mechanisms for preventing financial crimes (Mousavi & Sadeghnejad Naeini, 2013). Experience has demonstrated that exclusive reliance on punitive responses after the commission of an offense cannot achieve a sustainable reduction in administrative corruption. Preventive strategies, particularly situational crime prevention, must therefore receive greater attention.

Situational crime prevention is one of the most important contemporary criminological approaches. It emphasizes reducing opportunities for offending by modifying the environment, increasing the probability of detection, and reducing the benefits derived from crime (Clarke, 1999). Unlike theories that focus on reforming the offender's personality, this approach targets environmental and organizational conditions and seeks to reduce the likelihood of offending by increasing its costs.

In complex organizations such as municipalities, situational crime prevention cannot be effectively implemented without the use of modern technologies. The development of smart systems, financial-data analytics, electronic access controls, online transaction recording, and anomaly-detection algorithms enables the continuous monitoring of financial processes and significantly increases the probability of detecting violations. This demonstrates that the prevention of financial crimes is no longer merely a legal issue but has become an important dimension of smart urban governance.

Accordingly, the principal research question is as follows: What components should an optimal model of situational prevention of financial crimes in municipalities include, with particular emphasis on urban-management capacities and modern supervisory technologies?

This article aims to design a comprehensive and context-specific model for the situational prevention of financial crimes by utilizing the institutional, legal, managerial, and technological capacities of Iranian municipalities and drawing upon successful experiences from the legal systems of Spain and the United States.

Despite the considerable body of research on administrative corruption, no study has yet integrated criminological, managerial, legal, and smart-technology dimensions into an operational model for the situational prevention of financial crimes in municipalities. Accordingly, the present study may constitute an effective step toward developing the literature on preventive criminology and improving urban-governance systems in Iran.

2. Literature Review

2.1. Theoretical Foundations of Situational Crime Prevention

Situational crime prevention is one of the most important contemporary approaches in criminology and emphasizes reducing opportunities for crime by modifying the environment and the circumstances in which offenses occur. This approach is rooted in the routine activity theory developed by Felson and Cohen and in the rational choice theory advanced by Cornish and Clarke (Cornish & Clarke, 1986; Felson & Cohen, 1979). According to routine activity theory, crime becomes possible when three elements—the presence of a motivated offender, a suitable target, and the absence of a capable guardian—converge simultaneously. Consequently, any intervention that increases the probability of detection or makes access to the target more difficult can reduce the likelihood of offending.

Clarke subsequently developed this approach by introducing five principal categories of strategies: increasing the effort required to commit an offense, increasing the risks of detection, reducing the rewards of crime, reducing provocations, and removing excuses (Clarke, 1999). This framework, now commonly formulated as the 25 techniques of situational crime prevention, is highly applicable to organizational and financial crimes because many administrative offenses arise not from sudden motivations but from organizational opportunities and weaknesses in control systems.

Developments in information technology over the past two decades have significantly expanded the scope of situational crime prevention. Smart supervisory systems, online information recording, big-data analytics, and machine-learning algorithms are now regarded as complementary instruments of situational prevention. By increasing the probability of detecting violations, reducing opportunities for data manipulation, and enabling the traceability of administrative processes, these technologies operationalize many principles of situational crime prevention (Hosseini & Cheraghi, 2024).

Moreover, advances in deep-learning algorithms have demonstrated that intelligent models can identify complex patterns in urban data with a high degree of accuracy. In this context, researchers used a Bidirectional Long Short-Term Memory model to predict air-pollution indicators in Tehran with an acceptable level of accuracy (Ghayoumi Zadeh et al., 2022). Although this study was conducted in the environmental field, its methodology demonstrates that deep neural networks can also be used to analyze other complex urban-management data, including financial data.

2.2. Financial Crimes in Municipalities: Contexts and Situational Factors

Financial crimes in municipalities encompass a broad range of criminal conduct, including embezzlement, bribery, abuse of official position, collusion in tenders, forgery of financial documents, conflicts of interest, and unlawful appropriation of public property (Bardhan, 1997). Characteristics such as the substantial circulation of financial resources, diversity of activities, multiplicity of development projects, concentration of authority, and extensive interaction with the private sector place municipalities among the public organizations most vulnerable to financial crime.

Domestic studies have shown that factors such as weaknesses in performance-evaluation systems, the absence of financial transparency, ineffective internal auditing, concentration of authority, inadequate internal controls, and the absence of effective mechanisms for reporting violations are among the most important factors facilitating financial corruption in Iranian municipalities (Latifi & Sabtianfard, 2019).

In recent years, urban-management scholars have argued that traditional supervisory measures alone cannot adequately address the increasing complexity of financial crime and must therefore be supplemented by smart information-management systems. Research has demonstrated that the implementation of online financial reporting systems, in addition to increasing transparency, enables the real-time monitoring of municipal financial performance, the continuous comparison of financial indicators, and the rapid assessment of budgetary deviations (Hosseini & Cheraghi, 2024). These capabilities enhance managerial accountability and reduce opportunities for committing financial crimes.

Furthermore, the development of artificial intelligence in urban management has made it possible to analyze millions of information records, a capability that may be used to identify anomalous patterns, detect suspicious transactions, and predict corruption risks. Successful applications of deep-learning models in the analysis of complex urban data demonstrate the

substantial potential of these technologies for developing intelligent financial-supervision systems (Ghayoumi Zadeh et al., 2022).

2.3. International Experiences

Comparative studies indicate that, in recent years, many developed countries have pursued the prevention of financial corruption in local governments through the integration of legal reforms, information transparency, and modern technologies.

In Spain, the enactment of the Transparency and Access to Public Information Act of 2013 required municipalities to publicly disclose contracts, financial information, managerial remuneration, and municipal council minutes. Together with the strengthening of internal-audit systems, this measure resulted in a significant reduction in financial misconduct within Spanish municipalities (Benito et al., 2015).

In the United States, the independence of internal auditors, the implementation of electronic reporting systems, protection for whistleblowers, and citizens' open access to financial information are also regarded as important instruments of situational crime prevention.

In addition to legal reforms, many smart cities worldwide have recently employed artificial intelligence–based technologies to improve urban management. Research has demonstrated that reinforcement-learning algorithms can analyze dynamic conditions and make optimal decisions within urban systems (Naji & Amirteimoury, 2023). Although that study concerned intelligent transportation, its findings indicate that smart decision-support systems may also be applied in other areas of urban management, including financial supervision, resource allocation, and risk management.

Similarly, the development of deep-learning algorithms for analyzing large-scale urban data, such as the BiLSTM model used in previous research, indicates that intelligent technologies can play an important role in developing a new generation of systems for preventing corruption and detecting financial misconduct (Ghayoumi Zadeh et al., 2022).

2.4. Research Gap

The literature review indicates that most domestic studies have focused on explaining the causes of administrative corruption or examining the legal dimensions of financial crimes, while devoting less attention to designing operational models of situational prevention. Urban-management studies, in turn, have primarily emphasized transparency, budgeting, and managerial restructuring, with comparatively limited consideration of the role of smart technologies in preventing financial crimes.

For example, previous research has demonstrated the importance of online financial reporting and information transparency in municipal financial management (Hosseini & Cheraghi, 2024). Other studies have established the capacity of deep learning to analyze complex urban data (Ghayoumi Zadeh et al., 2022), while research on reinforcement learning has demonstrated the ability of artificial intelligence to support smart urban decision-making (Naji & Amirteimoury, 2023). Nevertheless, no study appears to have integrated these managerial and technological capacities into a comprehensive model for the situational prevention of financial crimes in municipalities.

Accordingly, the present study seeks to address this gap by proposing a context-specific model based on the principles of preventive criminology, smart urban management, and modern data-analysis technologies.

3. Research Methodology

3.1. Research Type and Method

The present study is fundamental-applied research conducted through a descriptive-analytical approach. Its principal objective is to design a context-specific model for the situational prevention of financial crimes in municipalities by drawing upon urban-management capacities, criminological studies, and the experiences of leading legal systems. To achieve this objective, the theoretical foundations of situational prevention, relevant laws and regulations, and international experiences were examined comparatively.

The study adopts a qualitative approach based on the analysis of documents, legal texts, scholarly sources, and comparative studies. In addition to criminological literature, the capacities of information technology and smart urban-management systems were examined as modern components of situational crime prevention.

3.2. Data-Collection Method

The data required for the study were collected through library research.

The sources used included:

• Specialized books on criminology, criminal law, urban management, and urban governance;

• Scholarly articles indexed in reputable domestic and international databases;

• Iranian, Spanish, and United States laws and regulations concerning urban management and anti-corruption measures;

• Official reports and judicial decisions concerning financial crimes in municipalities.

In addition to legal and criminological sources, recent studies in smart urban management were examined to assess the capacities of modern technologies for preventing financial crimes. For example, research on online financial reporting and studies concerning the application of artificial intelligence in urban management were used to explain the technological capacities of the proposed model (Ghayoumi Zadeh et al., 2022; Hosseini & Cheraghi, 2024; Naji & Amirteimoury, 2023).

3.3. Data-Collection Instrument

The principal data-collection instrument was structured note-taking.

To increase analytical precision, the extracted information was classified according to the following categories:

• Situational factors facilitating financial crimes;

• Situational crime-prevention techniques;

• Institutional and legal capacities of urban management;

• Modern technologies for supervision and data analysis;

• Successful international experiences.

3.4. Data-Analysis Method

The data were examined through qualitative content analysis and comparative study.

In the first stage, the factors contributing to the emergence of financial crimes in municipalities were extracted and coded.

In the second stage, these factors were matched with Clarke's standard situational crime-prevention techniques.

In the third stage, the legal, managerial, and technological capacities of Iranian municipalities were compared with successful experiences in Spain and the United States.

Finally, the proposed situational crime-prevention model was designed by integrating findings from criminology, urban management, and information technology.

3.5. Research Limitations

The principal limitations of the study included:

• Restricted access to confidential municipal audit reports;

• The absence of coherent national statistics on financial crimes in municipalities;

• The limited number of domestic studies on the application of artificial intelligence to the prevention of financial crimes.

Nevertheless, the use of recent studies in smart urban management and data-analysis technologies largely compensated for these limitations.

4. Findings and Discussion

4.1. Situational Factors Facilitating Financial Crimes in Iranian Municipalities

A review of domestic and international sources indicates that financial crimes in municipalities result less from deficiencies in criminal legislation than from organizational opportunities and managerial shortcomings. In practice, the lower the probability of detection, the more limited the financial transparency, and the weaker the internal controls, the greater the likelihood of financial corruption. This conclusion is also consistent with the theoretical foundations of rational choice because offenders assess the anticipated costs and benefits of their conduct before committing an offense (Cornish & Clarke, 1986).

Furthermore, the development of smart urban management has demonstrated that many criminal opportunities can be reduced through technology. Online financial reporting systems increase transparency, reduce the time interval between the occurrence of a financial event and its supervision, and improve the accountability of urban managers (Hosseini & Cheraghi, 2024). Accordingly, some situational factors contributing to crime can be controlled through the development of information infrastructures.

Based on the review of sources and judicial cases, the most important situational factors facilitating financial crimes in Iranian municipalities are as follows:

The consequences include:

Increased confidence in committing crime

Greater difficulty in public oversight

Opportunities for information manipulation

An increased likelihood of collusion

Reduced accountability

Continuation of organizational violations

The factors include:

A low probability of detection

The absence of financial transparency

Weaknesses in access control

Failure to segregate duties

Concentration of authority

Weaknesses in performance evaluation

These factors do not operate independently; rather, through their interaction, they create an environment that increases opportunities for offending.

Moreover, the digital transformation of urban management has demonstrated that data-analytics systems can identify many of these vulnerabilities. Although previous research on BiLSTM neural networks was conducted in the field of air-pollution forecasting, its successful use in analyzing complex urban data suggests that the same capacity could be employed to analyze financial data, detect anomalous transactions, and predict patterns of corruption (Ghayoumi Zadeh et al., 2022).

4.2. Proposed Model for the Situational Prevention of Financial Crimes in Municipalities

Based on an analysis of the theoretical foundations, the research findings, and a comparative examination of the legal systems of Iran, Spain, and the United States, the proposed model for the situational prevention of financial crimes in municipalities was designed around three principal dimensions. What distinguishes this model from previous studies is its integration of criminological strategies with urban-management capacities and smart technologies. In addition to reducing opportunities for offending, the model enables continuous monitoring, the early detection of violations, and enhanced organizational transparency.

First Dimension: Access Control and Segregation of Duties

The objective of this dimension is to increase the difficulty of committing an offense and reduce opportunities for abusing administrative authority.

The principal strategies include:

• Implementing a two-stage authorization system for all high-value financial payments;

• Completely separating the duties of recording, authorizing, and paying financial documents;

• Restricting employees' levels of access to financial systems according to their job descriptions;

• Automatically recording all changes to financial information in electronic systems through an audit trail;

• Requiring the periodic rotation of employees in financial and revenue-generating departments.

These measures increase the probability of detecting violations and reduce opportunities for collusion. They are fully consistent with Clarke's first situational prevention strategy, namely increasing the effort required to commit an offense (Clarke, 1999).

Second Dimension: Transparency of Financial Processes and Public Oversight

Information transparency is one of the most important factors in reducing administrative corruption.

Within this dimension, the following measures are proposed:

• All municipal contracts, including the contractor's details, contract value, duration, and method of contractor selection, should be published through a transparency portal.

• Budget-performance reports should be published monthly.

• A misconduct-reporting system that permits anonymous reporting should be established.

• Management dashboards should be designed to monitor revenues and expenditures in real time.

• Municipal councils, the media, and citizens should be granted access to non-confidential financial information.

These proposals are consistent with research demonstrating that online financial reporting increases transparency, accountability, the traceability of financial operations, and the speed of managerial decision-making in municipalities (Hosseini & Cheraghi, 2024). From a criminological perspective, such systems also increase the anticipated costs of offending by increasing the probability that violations will be detected.

Furthermore, establishing an integrated database of municipal transactions, contracts, revenues, and expenditures facilitates managerial analysis and the detection of financial anomalies and can serve as a central infrastructure for situational crime prevention in urban management.

Third Dimension: Development of Smart Prevention Systems

One of the innovations of the present model is the addition of smart technologies to conventional situational crime-prevention measures.

Within this dimension, the following measures are proposed:

• Employing artificial intelligence algorithms to identify anomalous transactions;

• Designing an early-warning system for corruption;

• Using big-data analytics in financial-risk assessment;

• Analyzing the behavioral patterns of employees and contractors;

• Using smart dashboards for senior managers.

In recent years, numerous studies have demonstrated the capacity of artificial intelligence to analyze complex urban data. For example, researchers successfully used a BiLSTM neural network to predict Tehran's air-pollution indicators with a high degree of accuracy (Ghayoumi Zadeh et al., 2022). Although the subject of that study was environmental, the proposed method demonstrated that deep neural networks can extract hidden patterns from complex urban datasets. The same capability can be used to analyze municipal financial data, detect anomalous patterns, predict suspicious behavior, and identify corruption risks.

Similarly, research employing reinforcement-learning algorithms has demonstrated that smart systems can make optimal decisions in dynamic environments (Naji & Amirteimoury, 2023). Although that research concerned urban transportation, the principles of intelligent decision-making may also be applied to financial-supervision systems. Such a system could continuously analyze the municipality's financial condition and issue an alert whenever it detects a deviation from normal patterns.

Consequently, the model proposed in this study does not rely solely on traditional controls but utilizes the capacities of modern technologies to achieve active and intelligent prevention.

4.3. Feasibility of Implementing the Model in Iranian Municipalities

Implementation of the proposed model requires appropriate legal, managerial, and technological foundations.

The most important existing capacities include:

- The development of electronic-government infrastructures;
- The implementation of integrated financial systems in many metropolitan municipalities;
- The existence of the Publication and Free Access to Information Act;
- The Administrative System Integrity Promotion Act;
- The supervisory capacities of Islamic city councils, the General Inspection Organization, and the Supreme Audit Court.

In addition to these capacities, the development of smart urban-management systems provides an appropriate opportunity to establish preventive mechanisms. Experiences with online financial reporting in urban management and the successful application of deep-learning models to urban-data analysis indicate that the infrastructure required for a transition toward intelligent supervision has, to a considerable extent, already been established (Ghayoumi Zadeh et al., 2022; Hosseini & Cheraghi, 2024).

Nevertheless, successful implementation of the model also faces challenges, including organizational resistance, limited financial resources, shortages of specialized personnel, weaknesses in binding transparency legislation, and the absence of clear guidelines for using artificial intelligence in urban management. Overcoming these obstacles requires legal reform, personnel training, the development of technological infrastructure, and the strengthening of an organizational culture grounded in transparency.

4.4. Research Limitations

In addition to the methodological limitations previously discussed, two further limitations must be acknowledged. First, the model could not be empirically validated because an appropriate setting for pilot implementation in an actual municipality was unavailable. Second, the absence of precise quantitative data on the rate of financial crimes in municipalities may make future comparisons before and after implementation of the model difficult.

5. Conclusion

The present study was conducted to design an operational model for the situational prevention of financial crimes in municipalities, with particular emphasis on underutilized capacities within Iran's urban-management system. To this end, the most important situational factors that create conditions conducive to financial offenses and violations were first identified. The findings indicate that a low risk of detection resulting from weaknesses in supervisory and inspection systems, the absence of information transparency in financial and administrative processes, inadequate control over access to sensitive data and assets, and, ultimately, the unregulated concentration of authority without effective oversight are the principal factors that increase opportunities for offending among employees and managers of Iranian municipalities.

Based on these findings, the study proposes a three-dimensional model. The first dimension, "access control and segregation of duties," includes restricting users' access to financial systems, separating the authorization function from payment and account-recording functions, and requiring job rotation in sensitive positions. The second dimension, "process transparency and public oversight," emphasizes the online publication of tender and auction minutes, making financial flows visible to citizens and stakeholders, and establishing public reporting systems. The third dimension, "the design of an administrative environment based on situational prevention," includes arranging physical workspaces in a manner that enhances natural surveillance, installing cameras in financial departments and document archives, and standardizing accounting forms and procedures in accordance with the latest international experiences. Each of these three dimensions comprises specific, practical strategies grounded in reliable international empirical evidence and previously shown to be effective in comparable organizations.

At first glance, implementing such a model within Iran's administrative and legal context may appear to face challenges, including the absence of strong legal obligations requiring full transparency, organizational resistance from beneficiaries of existing arrangements, and inadequate hardware infrastructure in certain smaller municipalities. Nevertheless, the present study

has carefully examined these barriers and concludes that, unlike many previous reform initiatives, the proposed model can be implemented in Iranian municipalities through relatively limited and low-cost amendments to laws and executive procedures. In other words, implementation does not require a managerial revolution or the enactment of a large body of new legislation. Instead, concentrating on simple and well-established situational crime-prevention instruments can substantially reduce opportunities for offending.

From a theoretical perspective, the present study has sought to address a clear gap in the domestic literature concerning the application of situational crime-prevention theories—which were originally developed primarily in relation to street and household crimes—to organizational and administrative offenses at the local level. The study demonstrates that concepts such as "increasing the risk of detection" and "reducing opportunities for crime" can be successfully extended from the physical environment to municipal organizations. At the practical level, the study provides urban managers, members of municipal councils, and supervisory institutions such as the General Inspection Organization with tangible, step-by-step, and low-cost instruments for substantially reducing financial corruption in municipalities without requiring costly structural reforms. The added value of the study is therefore evident both in the development of a context-specific theory of situational prevention and in the improvement of the routine performance of urban management.

5.1. Research Recommendations

Based on its findings, the present study offers a set of practical recommendations for four principal groups: the legislature, Islamic city councils, supervisory institutions, and future researchers.

1. It is recommended that the legislature revise and amend Article 83 of the Municipalities Act to make the online publication of all municipal contracts and financial statements mandatory, because compulsory transparency constitutes the most important step in reducing opportunities for corruption.
2. Islamic city councils are advised to adopt internal executive regulations requiring the mandatory rotation of financial managers at intervals not exceeding three years. This measure would prevent the entrenchment of corrupt relationships and the prolonged concentration of authority without adequate oversight.
3. The Supreme Audit Court and the General Inspection Organization are expected to design and implement an integrated and secure system for reporting financial misconduct. Such a system should not only facilitate the submission of reports but also provide effective protection mechanisms for whistleblowers, including guarantees of confidentiality, protection against retaliation, and statutory incentives, thereby creating sufficient motivation for informed citizens and employees to report violations.
4. Finally, future researchers are advised to move beyond theoretical model development and conduct an empirical study involving the pilot implementation of the proposed model in a medium-sized municipality with a moderate level of organizational complexity. Using a pretest-posttest design, such research could measure the model's actual effectiveness in reducing financial misconduct, increasing transparency, and improving internal controls, thereby establishing its scientific and practical validity for scaling across other municipalities in the country.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

Acknowledgments

Authors thank all who helped us through this study.

Conflict of Interest

The authors report no conflict of interest.

Funding/Financial Support

According to the authors, this article has no financial support.

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