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# FIFTH EVALUATION ROUND

Preventing corruption and promoting integrity in  
central governments (top executive functions) and  
law enforcement agencies

## COMPLIANCE REPORT

# FINLAND



Adopted by GRECO  
at its 86<sup>th</sup> Plenary Meeting (26-29 October 2020)



Group of States against Corruption  
Groupe d'États contre la corruption

COUNCIL OF EUROPE



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## **I. INTRODUCTION**

1. GRECO's Fifth Evaluation Round deals with "Preventing corruption and promoting integrity in central governments (persons entrusted with top executive functions - PTEF) and law enforcement agencies (LEA)".
2. This Compliance Report assesses the measures taken by the authorities of Finland to implement the recommendations issued in the Fifth Round Evaluation Report on Finland which was adopted at GRECO's 79<sup>th</sup> Plenary Meeting (23 March 2018) and made public on 27 March 2018, following authorisation by Finland ([GrecoEval5Rep\(2017\)3](#)).
3. As required by GRECO's Rules of Procedure<sup>1</sup>, the authorities of Finland submitted a Situation Report on measures taken to implement the recommendations contained in the Evaluation Report. This report was received on 20<sup>th</sup> December 2019 and served, together with additional information, as a basis for the Compliance Report.
4. GRECO selected Sweden (with respect to top executive functions in central governments) and Slovenia (with respect to law enforcement agencies) to appoint Rapporteurs for the compliance procedure. The Rapporteurs appointed were Ms Monika OLSSON, on behalf of Sweden and Ms Vita HABJAN BARBORIČ on behalf of Slovenia. They were assisted by GRECO's Secretariat in drawing up the Compliance Report.
5. The Compliance Report examines the implementation of each individual recommendation contained in the Evaluation Report and establishes an overall appraisal of the level of the member's compliance with these recommendations. The implementation of any pending recommendation (partially or not implemented) will be assessed on the basis of a further Situation Report to be submitted by the authorities 18 months after the adoption of the present Compliance Report.

## **II. ANALYSIS**

6. GRECO addressed 14 recommendations to Finland in its Evaluation Report. Compliance with these recommendations is dealt with below.

### *Preventing corruption and promoting integrity in central governments (top executive functions)*

7. The authorities of Finland refer to different anticorruption measures taken, since the adoption of the Fifth Round Evaluation Report, on different fronts. More particularly, regarding the detection of corruption, the new [National Strategy for Tackling the Shadow Economy and Economic Crime \(2020-2023\)](#) includes a specific anticorruption component focusing on increasing awareness of corruption-related risk areas and anticorruption work in both the public and the private sector (SMEs), as well as developing and implementing codes of conduct in the public sector. Moreover, the Strategy combines four development projects intended to enhance the effectiveness of anticorruption work, as follows (i) raising awareness of the risks arising from corruption,

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<sup>1</sup> The compliance procedure of GRECO's Fifth Evaluation Round is governed by its Rules of Procedure, as amended: Rule 31 revised bis and Rule 32 revised bis.

grey economy and cartels, and on the ways to combat them through targeted training, (ii) making better use of data analytics to identify abuses and to ensure more effective risk-based supervision in central and local government and in local government organisations, (iii) examining whether the scope of the Act on the Openness of Government Activities should be extended to include legal persons owned or controlled by the public sector, and (iv) analysing how to ensure that the reporting obligation and public access to information could be extended to include the secondary jobs and other similar economic interest of university research staff.

8. Concerning corruption prevention activities, plans are still in the pipeline to adopt, by the end of 2020, a dedicated anticorruption strategy for the period 2020-2023. Moreover, further work is envisaged to align Finnish legislation on whistleblowing with the newly adopted EU Directive 2019/1937 on the protection of persons who report breaches of European Union law (hereinafter Whistleblowing Directive). Finland is also planning to establish a lobbyist register and to issue additional rules to enhance transparency of political financing, notably in relation to the reporting of candidates' finances during elections and the cross-checking of information by the National Audit Office. Other awareness-raising activities on this front include, *inter alia*, the launch of an anticorruption website in December 2018, an ongoing anticorruption campaign ([www.anticorruption.fi](http://www.anticorruption.fi)), the development of an ethics and anticorruption e-learning tool for civil servants (see also paragraph 17), a study on corruption indicators and typologies in Finland, the issuing of the National Open Government Action Plan for the period 2019-2023, and the organisation by the Ministry of Justice, in November 2019, of a joint training seminar for judges, prosecutors and law enforcement officers on corruption offences.

#### **Recommendation i.**

9. *GRECO recommended that (i) that a code of conduct for ministers and other persons entrusted with top executive functions be adopted, published and complemented by a system for providing guidance and confidential counselling regarding conflicts of interest and other integrity related matters (gifts, outside activities, third party contacts and the handling of confidential information), and (ii) that it be coupled with a credible and effective mechanism of supervision and sanctions.*
10. The authorities of Finland explain that the current shortage of resources of the Ministry of Finance render it challenging to accomplish GRECO recommendations in this area, given the regulatory/practice changes that proper implementation demand. For example, the resources in the Ministry of Finance for preparing the code of conduct are limited to two persons. Even so, a draft - which couples' applicable principles and legislation with a practical approach, including guidance and practical examples - has been prepared with the expectation that it will be adopted at the end of 2020. The code consolidates the existing guidelines in one single instrument. It covers all civil servants and has a specific part aimed at persons entrusted with top executive functions (PTEF); ministers are, however, excluded. The code will cover issues such as gifts, outside activities, third party contacts (this element is under particular scrutiny since Finland is currently preparing a statutory lobbyist register), the handling of confidential information, etc. Breaches of the code entail (disciplinary, and eventually criminal)

sanctions. Once adopted, the code is to be promoted in all State agencies and PTEF will have a role in leading by example.

11. Regarding ministers, the Prime Minister's Office is responsible for developing ethics-related materials in their respect: the [Ministers' Handbook](#) was updated in May 2019; moreover, guidelines for ministers on accepting gifts, as well as their related reporting procedures, are under preparation
12. The authorities highlight that PTEF can obtain confidential counselling on integrity related matters in their own organisations. Alternatively, they may seek counselling from the Ministry of Finance's Public Governance Department. The new code will remind PTEF of this possibility.
13. GRECO notes the work that has been initiated to further refine and develop ethics' materials for ministers (by the Prime Minister's Office) on the one hand, and for other PTEF (by the Ministry of Finance) on the other hand. It would appear that codification of the existing rules is being coupled with greater reflection on issues which are not sufficiently clear or not covered in the rules at present (e.g. gifts, lobbying, handling of confidential information, etc.), in order to tackle and expand on them, accordingly. GRECO looks forward to the formal adoption of the reported drafts and their effective implementation, including improvements regarding the practical functioning of counselling, supervision and sanctioning mechanisms; sufficient resources must be secured to accomplish this aim.
14. Moreover, the integrity/accountability framework applicable to ministers needs to be boosted (see also recommendation vi), further progress must be made in this respect. GRECO notes that the authorities have opted for separate coverage of ethical matters for ministers (different from the set of ethical rules which apply to other PTEF and civil servants in general). It is essential that both the rules and their implementation (including through counselling, supervision and enforcement mechanisms) constitute a solid, strong and comprehensive framework to guide the conduct of ministers.
15. GRECO concludes that recommendation i has been partly implemented.

#### **Recommendation ii.**

16. *GRECO recommended (i) providing compulsory dedicated integrity training to all persons entrusted with top executive functions at central government level, at the start of their term, to include issues such as ethics, conflicts of interests and prevention of corruption; and (ii) further requiring them to participate in regular integrity training throughout their time in office.*
17. The authorities of Finland indicate that the National Audit Office has created an online course on civil service ethics. It was published in April 2019 in eOppiva, an online learning platform. The course consists of two parts. The first deals with general questions about civil service ethics and values. The second, more detailed part, covers corruption prevention, conflict of interest, gifts and benefits, etc. PTEF will be encouraged to

complete the course even though it is for the moment voluntary. It is also possible to follow who has completed the course.

18. It has also been decided that more emphasis will be put on integrity related topics in the executive training days and in the meetings of the senior civil servant peer groups (facilitated by the Ministry of Finance). There are four peer groups of about 10 members each. The peer groups hold four meetings a year.
19. The Ministry of Finance founded a new network for civil service ethics in autumn 2018. This network has been working to create a new “ethics day” where such topics as corruption prevention, rules on accepting gifts, secondary occupations, conflicts of interest etc. are dealt with. PTEF are also expected to participate and commit to the ethics day which will be arranged in their own organisations. The contents of the ethics day were finalised in November 2019. Accordingly, the Public Governance Department of the Ministry of Finance held a pilot ethics day on 26 November 2019.
20. GRECO takes note of the reported developments to raise awareness on ethics among civil servants. Notwithstanding these positive efforts, it transpires from the update provided by the authorities that no dedicated, nor compulsory, integrity training for PTEF has taken place so far. GRECO further recalls the situation described in its Fifth Round Evaluation Report: while training (including on matters of ethics and conduct) was available for government staff, it was not common for higher ranking officials, including ministers, state secretaries and other PTEF, to attend these sessions. For that reason, recommendation ii specifically calls for compulsory training for PTEF at the start of their term, and then requiring them to participate in regular integrity training throughout their time in office.
21. GRECO concludes that recommendation ii has not been implemented.

### **Recommendation iii.**

22. *GRECO recommended that a formal system or systems for review of the declarations of ministers and disclosures of other persons entrusted with top executive functions be established or enhanced, and that the reports filed be used by trained reviewers as a basis for individual counselling regarding the application of rules dealing with disqualification, outside activities and positions, and gifts.*
23. The authorities of Finland indicate that there is some counselling available for PTEF, as necessary. Also, the Finnish system is based on civil servants’ liability for their own actions, and leaning on a third party’s (e.g. supervisor or trained reviewer) approval/counselling does not waive individual responsibility. The authorities, however, acknowledge that further measures will need to be taken to properly meet recommendation iii.
24. While taking note of the reported intention of the authorities to take more determined steps in this domain, GRECO regrets the lack of tangible improvements so far and concludes that recommendation iii has not been implemented.

#### **Recommendation iv.**

25. *GRECO recommended (i) addressing the conflicts of interest that can arise with former private activities when an individual comes into government service as a top executive official from the private sector and when the individual wishes to begin negotiating for future employment that will follow government service, and (ii) establishing standards, procedures, and where necessary legislation, to be followed by persons entrusted with top executive functions with regard to their post government activities.*
26. The authorities of Finland refer to the 2017 [Guidelines on Post-Government Employment Waiting Period Agreements and the Organisation of Duties at the Beginning and the End of the Employment](#) (hereinafter Guidelines on Revolving Doors). According to the Guidelines, a civil servant's relationship with his or her former employer and the resulting possible grounds for disqualification must be taken into account when a new person steps into a civil servant position. On the basis of the above, an official must not handle matters concerning his or her former employer or a partner or competitor of his or her former employer which can compromise the impartiality of the official. When organising the tasks of an official, his or her former employer will be taken into account for at least a period of six months from the beginning of his or her employment. If the individual has been given the option of returning to his or her former position, the authority must be notified of this and the individual must refrain from taking part in matters concerning this background employer for the option period and for the following cooling-off period. The duties of a civil servant must in this case be organised in a manner that ensures the civil servant does not handle matters that will concern these parties during the period of possible return or for the six months following it.
27. In addition to the aforementioned rules, the authorities are currently working on draft amendments to Section 44a of the Civil Servant's Act by which the post-employment restriction period for the highest-ranking civil servants, as well as for ministers' special advisors, would be extended to 12 months (instead of 6 months which is currently the case). The legislation proposal is being prepared by the Ministry of Finance and is expected to be sent to Parliament in autumn 2020. It will also be considered whether legislative amendments should follow in order to vest the Advisory Board for Civil Service Ethics with a certain consultative role before cooling-off periods are decided. Such an option however brings some practical and legislative challenges that are currently being examined. Moreover, consideration will be given to legislative amendments addressing the conflicts of interest with former private activities that can arise when an individual comes into government service as a top executive official from the private sector. Concerning post-employment restrictions for ministers, a [draft Bill](#) is under preparation by the Prime Minister's Office.
28. The authorities describe some experience gathered with regards to the conclusion of waiting period agreements with PTEF: waiting period agreements have been made with all the present government's state secretaries and ministers' special advisors. Finally, in order to collect information regarding post-employment restrictions (e.g. number of post-employment agreements made, number of restriction periods set, etc.), the Ministry of Finance sent out a questionnaire in May 2020 (with a deadline for the

respective institutions to reply with mid-June 2020) and analysis of the responses received is to follow thereafter for further action.

29. GRECO takes note of the update provided, notably regarding practical experience with the implementation of the Guidelines on Revolving Doors, as well as the drafting of legislative amendments to further regulate cooling-off periods and to eventually give additional consultative attributions to the Advisory Board for Civil Service Ethics. These are all encouraging signs which show the efforts being made by the authorities to meet the different concerns that the issue of revolving doors raises in theory and in practice, including through the distribution of a questionnaire collecting experience in the application of the current rules. This can constitute a valuable indicator to assess how the different institutions are deciding on this sensitive matter. In this connection, it is recalled that the application of the Guidelines on Revolving Doors is at the discretion of the government institution concerned which determines if the individual joining the institution will have sufficient access to certain information to justify a restriction. The law also gives the institution total discretion on how long the restriction should last.
30. GRECO reiterates its view on the importance of consistency in the application of the revolving door standards for all PTEF, irrespective of the practice or engagement of a given government. The role of the Finnish Advisory Board for Civil Service Ethics to give individual advice across the board in this area could be an asset in this respect and GRECO welcomes the reflection process embarked on to that effect by the authorities. All in all, the authorities are moving in the right direction, as illustrated by the various measures reported.
31. GRECO concludes that recommendation iv has been partly implemented.

#### **Recommendation v.**

32. *GRECO recommended that for all persons entrusted with top executive functions (including special advisors) (i) the content and time of financial disclosure/declaration requirements be made standardised and specific (i.e. that the filer has no role in determining what is relevant to his or her position and filing and update periods are set); and (ii) consideration be given to widening the scope of reporting to include information on gifts above a certain threshold, as well as information on the financial assets, interests, outside employment and liabilities of spouses and dependent family members (it being understood that such information of close relatives does not necessarily need to be made public).*
33. The authorities of Finland indicate that, regarding the first component of recommendation v, amendments will be introduced to Section 8a of the Civil Servants Act (on senior government officials' duty to disclose financial and other outside interests) to ensure that the content and time of financial disclosure/declaration requirements are made standardised and specific. The legislation proposal has been prepared by the Ministry of Finance and is yet to be sent to Parliament; a public consultation process is planned to take place in February-March 2021.
34. Consideration has been given to the second component of the recommendation, but it was deemed that the current rules are sufficient. In particular, regarding reporting gifts

above a certain threshold, it was considered that introducing such a requirement may give the wrong impression that certain gifts are acceptable, which is not the case because even gifts of a small value may compromise the impartiality of the civil servant or/and citizens' trust in the impartiality of public administration. Therefore, the authorities explain that they intend to clarify this matter through further guidance on gifts, as called for by recommendation i (see paragraph 10). Regarding financial disclosure by close relatives, the authorities are of the view that the current recusal requirements already take care of potential corruption risks in this respect: (Section 27, Administrative Procedure Act).

35. GRECO welcomes the drafting of specific provisions to meet the first part of the recommendation; however, the process is still at its very early stages. Regarding the second part of the recommendation, GRECO can understand the reasoning provided by the authorities that they intend to deal with the reporting on gifts through ethical provisions rather than including them in asset declarations. However, GRECO has not seen the specific draft provisions on gifts (for PTEF/ministers), including on their reporting. Regarding financial disclosure by close relatives, the authorities refer to the rules on recusal which were already in force at the time of the Fifth Round Evaluation visit. GRECO would have welcomed a more in-depth/broader consideration process which would substantiate that its concerns had been duly reflected upon.
36. GRECO regrets that no real material outcome has occurred in this domain and concludes that recommendation v has not been implemented.

#### **Recommendation vi.**

37. *GRECO recommended ensuring that the procedures for lifting immunity do not hamper or prevent criminal investigations in respect of ministers suspected of having committed corruption related offences.*
38. The authorities of Finland state that an expert evaluation was carried out at the Ministry of Justice, pursuant to which, it was concluded that the current system does not prevent or hamper the commencement or conduct of pre-trial investigation in matters concerning ministerial responsibility. Moreover, the authorities refer to other types of non-criminal measures aimed at enhancing transparency, integrity and accountability of ministers, including inter alia access to information requirements, financial disclosure and recusal.
39. GRECO recalls that, in Finland, ministers cannot be held accountable for any official misconduct, not just violations of criminal laws, other than through a special process dictated by the Constitution. Pursuant to this process, the decision to bring charges against a minister is taken by Parliament, after an enquiry by the Constitutional Law Committee where the minister in question is given an opportunity to give an explanation and is thus notified of the potential of a criminal investigation. When considering a matter of this kind the quorum of the Committee is constituted when all of its members are present. No preliminary investigation (including use of special investigative techniques and searches) can take place before immunity is lifted. In GRECO's view, depriving the prosecutor in charge of the case of the power to request the opening of an inquiry could be an obstacle to the proper functioning of the criminal justice system.



Furthermore, immunity and lifting procedures always make the start of an investigation harder, especially as they raise the risk of losing evidence and losing track of the criminal assets during this procedural stage. Besides, a Parliamentary Committee, by definition a political body, could be influenced in its work by political considerations.

40. Accordingly, GRECO considered that this special process provides the minister with notice of a potential criminal investigation and carries with it a higher level of proof of a violation, for example, of the provision requiring recusal, than that for any other civil servant. For GRECO, the higher the position, the higher the standards that should be expected. This state of affairs was a source of concern both in the First Evaluation Round (2001) – where an observation was made in this regard, and in the Fifth Evaluation Round (2018) – where a fully-fledged recommendation was made. Even the authorities themselves recognised, at the time of the Fifth Round Evaluation, that bringing charges against a minister is difficult. There was a situation in 2001 where the Constitutional Law Committee determined that a minister had very probably violated the law but that it did not meet the higher standard for going forward to a prosecution (Fifth Evaluation Round Report, paragraph 108).
41. In light of the foregoing considerations, GRECO regrets the lack of any tangible development as regards immunity proceedings in respect of ministers suspected of having committed corruption related offences and concludes that recommendation vi has not been implemented.

#### *Preventing corruption and promoting integrity in law enforcement agencies*

42. The authorities highlight that, in addition to the targeted measures which have been put in motion to meet GRECO recommendations described below, both the Police and the Border Guard have taken specific multifaceted steps to strengthen their respective integrity frameworks. In particular, the Police reports on initiatives to address targeting, i.e. a form of harassment and defamation of public officials and employees (both in the framework of measures which are being developed in this respect for the broader civil service, but also through targeted action by/in the Police itself), to develop an awareness-raising campaign on ethics and corruption prevention – including through a [video](#) on integrity within the force, to amend the Rules of Procedure of the National Police Board regarding, *inter alia*, control and accountability of leadership, and to issue specific regulation on gifts and other benefits. The Border Guard has also started to intensify its action on the integrity front, with the formal development of concrete measures expected to take place in 2020, following the adoption of the national anticorruption strategy, as well as the completion of an IT project which should pave the way for a more systematised, streamlined and holistic approach for corruption prevention purposes.

#### **Recommendation vii.**

43. *GRECO recommended that the Police and the Border Guard develop a dedicated anticorruption strategy/policy which is made known to the public.*
44. The authorities of Finland indicate that the Police is implementing the Action Plan on the Prevention of Corruptive Incidents (2017); the National Police Board is responsible

for its monitoring. The Action Plan includes several targets: measures related to the coercive measures used by the Police and the monitoring of such measures, procedures for recording, transferring and concluding crime reports, measures regarding the use of data systems, procedures for investigating suspected crimes committed by the Police, leadership, ethical conduct, job rotation, materials management, risk management and communication. The aforementioned measures are geared towards increasing transparency, ensuring ethical police conduct and leadership, and highlighting the supervision related to leadership; they are all part and parcel of corruption prevention efforts within the force.

45. The measures included in the Action Plan are also part of the police units' performance agreements for 2019-2023. Moreover, ethical/conduct matters were specifically considered in the preparation of the Strategic Police Plan for 2020-2024 and work is under way to develop indicators of achievement, including in relation to integrity/corruption prevention measures within the force. Finally, risk assessment and internal control mechanisms were substantially reinforced in 2018 (see paragraphs 74 to 76). Although the particular content of risk managements plans is not of a public nature (for confidentiality and security related reasons), the Police has taken steps to keep the public informed of the action taken to improve integrity and strengthen corruption prevention in the force, for example, through its Annual Report (the corresponding report for 2019 refers to the launch of the new risk management model), the code of conduct is made available online, etc.
46. The Border Guard awaits the adoption of Finland's anticorruption strategy to develop its own policy document in this domain. However, in the meantime it has advanced its own integrity framework, including by adopting a code of conduct and intensifying, since May 2020, in-service training on ethical matters. It is expected that, by the end of 2020, all officers will have undergone online training in this area.
47. GRECO takes note of the additional information and explanations provided as regard the Action Plan on the Prevention of Corruptive Incidents. GRECO welcomes that the Police has complemented it with additional measures to mainstream corruption prevention in other strategies and policies within the organisation. Although an anticorruption strategy, strictly speaking, has not been adopted, a more targeted integrity policy is however taking root as proven by several improvements made with respect to risk assessment, internal control, performance appraisals, the development of an ethics code and related implementation measures to instil the code in the force. Additional measures will be developed, as necessary, in the light of the commitments under the broader national anticorruption strategy, once adopted. That said, given that many of the aforementioned integrity-related measures are in the process of being designed/launched, GRECO cannot assess the recommendation as fully implemented since most of the components of the integrity package need to be effectively in place. The same can be said with respect to the Border Guard: an anticorruption strategy is yet to be adopted, a code of conduct has been issued and is being coupled with related training, which is still ongoing.
48. GRECO concludes that recommendation vii has been partly implemented.

### **Recommendation viii.**

49. *GRECO recommended (i) adopting and publishing a code of conduct for the Police and for the Border Guard, respectively; (ii) complementing them by practical measures for their implementation, notably, through confidential counselling and mandatory, dedicated induction and in-service training. Particular attention should be paid to ethical leadership training.*
50. The authorities of Finland indicate that the National Police Board set up, in 2018, a working group tasked with preparing a code of ethics for the Police, as well as designing measures to root it within the force. The working group was also entrusted with the promotion of the code among other stakeholders, and more generally, the public at large. The drafting process was subject to an inclusive internal consultation process, by which all officers were invited to express their views on the proposal of the working group. The code reflects the values of the organisation, i.e. legality, equality, fairness, transparency, impartiality, leading by example, cooperation, efficiency, etc. The code was adopted in August 2019 (by virtue of a decision of the National Commissioner) and translated into Swedish and English immediately thereafter.
51. As for the relevant implementation of the code, work is in progress and a concrete plan of action is yet to be fully designed. Initial proposals to this effect refer to the development of dedicated training (in-person and virtual), the issuing of guidance materials and case studies (in addition to the existing instructions on gifts and hospitality, secondary activities, etc.), as well as group discussions. Moreover, the code of ethics has been included in the 2020 performance agreements that steer the annual activity of police units. Regarding ethical leadership training, this is yet to be launched and it is currently at preparation stage; it is foreseen that a representative of the Police University College will be involved in the development of the relevant training curricula. Concerning counselling mechanisms, the respective Legal Unit in police departments is responsible, *inter alia*, for providing advice on legal and conduct matters. Monthly meetings are held between the different Legal Units and the National Police Board and issues, such as complaint decisions from the Parliamentary Ombudsman and the Chancellor of Justice, are analysed and discussed at national level to reach a common understanding and approach. When it comes to advice on the code of ethics, there is so far no specific associated counselling.
52. The Boarder Guard has also issued a code of ethics, on which staff organisations were consulted. The code is publicly available on its internet and intranet sites. It is coupled with dedicated training, including for supervisors. Corruption prevention/integrity (including on the code of ethics) training sessions started in May 2020 and it is expected that, by the end of 2020, all officers will have completed the relevant online module.
53. GRECO welcomes the reflection process which has been launched by the Police and the Border Guard on deontological matters and the issuing of codes of ethics in the respective organisations. Training (induction and in service) has also started on integrity matters, with particular attention paid to ethical leadership; this is work in progress and it should be ensured that refresher courses are available on a regular basis and that avenues are found to open up an ongoing dialogue on ethical matters, with a practical

hands-on approach, within the respective forces. Additional steps must be taken to establish a dedicated channel for confidential counselling on ethical matters.

54. GRECO concludes that recommendation viii has been partly implemented.

**Recommendation ix.**

55. *GRECO recommended that, in relation to career-related processes in the Police and the Border Guard, (i) adequate checks and controls are in place to prevent any one person from influencing unduly the process; and (ii) internal appeal/conciliation mechanisms are built into the system.*
56. The authorities of Finland indicate that, with regard the Police, its employment policy follows that for other public officials and does not operate a system of promotion in rank. The National Police Board is responsible for the establishment of new positions and for making decisions regarding changes to job titles in all police units. It is otherwise not possible to make essential changes to a job description (for example from an expert to supervisor); if essential changes occur, they need to be preceded by an open call for candidatures and a competitive recruitment process. Appointment decisions have been removed from immediate superiors and are centralised to senior management. The only aspects that remain in the hands of the line manager are performance appraisals and the identification of training, but these two aspects are part of a common dialogue established among the employee and his/her management. Human resources, in the respective police units, is responsible for the administrative tasks related to making appointments, including verifying the content of appointments and the preparative work. Additionally, human resources may be invited to participate in the recruitment process. Trade unions also play a decisive role in ensuring that employment agreements are respected. Job rotation is considered a voluntary process for the development of competences and, as such, it is a personal call.
57. The authorities further add that, as part of the process to develop its human resources policy, the Police is currently defining those posts (in addition to top executive functions) which will be filled on a fixed-term basis. Finally, as of 2019, applicants with permanent positions in central government, or with fixed-term public service positions for a minimum of two years, have the right to appeal against appointment decisions. Appeals can be made before the Administrative Court, which may dismiss the appeal, refer the appointment matter back for reprocessing or repeal the appointment decision.
58. The Border Guard is currently in the process of reviewing its internal rules and procedures regarding career-related matters. This review is being carried out in parallel to an update of the Staff Policy Manual. There will be more checks on career-related processes, including in the annual checks and control planning. Career-related appeal and conciliation mechanisms will be reviewed, as necessary. Further developments are expected before end 2020.
59. GRECO takes note of the clarifications provided regarding career-related processes within the Police. It transpires from the new explanations that decisions in that respect are generally centralised and not left to the discretion of a person/manager in line. GRECO however notes that performance appraisals and training decisions are decided

by the manager in line. GRECO recalls that performance appraisals are an essential tool for public service progression in Finland, specifically, because of the weight they bear in salary rises. No information has been provided on which checks and controls might be in place to prevent unfair decisions in the aforementioned cases. Furthermore, in connection with the second part of recommendation ix, GRECO is of the view that additional steps can be taken by the Police to develop internal appeal/conciliation mechanisms, to provide for a more nuanced approach in case of disagreement between the subordinate and his/her superior. While the authorities refer to new rules introduced in 2019 enabling appeals on career-related matters before the Administrative Court, GRECO called for internal mechanisms which were, and still are, lacking. In the Fifth Evaluation Round Report, GRECO noted that it was possible to resort to external channels, but that these may have not been the preferred course of action because of the potential negative effect that such a move could have on careers.

60. The hierarchical chain of command principle is particularly relevant in the Border Guard, for this reason, GRECO urges the Border Guard to take more expedient action in relation to both the first and the second components of recommendation ix. While some reflection has started in this area, there has been no tangible outcome so far.
61. GRECO concludes that recommendation ix has been partly implemented.

#### **Recommendation x.**

62. *GRECO recommended developing a streamlined system for authorisation of secondary employment in the Police, which is coupled with effective follow-up.*
63. The authorities of Finland describe the rules in force regarding authorisation of secondary employment: (i) in the case of the National Police Commissioner of the National Police Board, the Director of the National Bureau of Investigation and the Director of the Finnish Security and Intelligence Service, permission to take on secondary employment is granted by the Ministry of the Interior; (ii) in the case of the head of a police department, permission is granted by the National Police Board; and (iii) in all other cases (for the rest of police officers), authorisation is handled by the respective police department. In the latter case, authorisation requests are sent by the immediate superior to the head of department/unit for an opinion, and then on to the decision-maker. The official making decisions regarding secondary employment must be determined in the rules of procedures. The authorities emphasise that, in accordance with the aforementioned procedure, decisions on authorisation of secondary employment are not left to the immediate superior alone.
64. The authorities add that superiors have been advised to monitor secondary employment of their subordinates on an annual basis (including through information given to new recruits during the induction phase and yearly reminders for staff in-service on the need to request/renew authorisations for secondary activities). Changes in secondary employment are subject to a new request/permission, and notification must be made when ending secondary employment.
65. Finally, the National Police Board is contemplating the possibility to develop a national system for recording secondary employment in the case management system to enable

police units to see all decisions made in the Police in relation to side activities of its officers. In the authorities' view, such a system would make the relevant decision-making process regarding authorisation of secondary employment uniform and consistent nationwide. Additionally, the authorities are further reflecting on the possibility of amending legislation to establish a central, nationwide system for authorisation of secondary employment in the Police.

66. GRECO notes that the applicable rules described are those which were already in place and analysed at the time of the evaluation visit. GRECO concedes that some effort has been reported to strengthen the follow-up of secondary employment, with responsibility placed both on superiors and on the employee him/herself to track variations. However, the main weakness of the system, i.e. the lack of a streamlined authorisation system which would provide for greater consistency in the decisions made (whether approval or refusal) and the follow-up action taken thereafter, remains. GRECO takes note of the intention of the Police to assess whether regulatory changes are needed and, in any event, to take additional steps to develop a national system for recording secondary employment related data. This is a welcome plan which, however, needs to be effectively pursued. All in all, GRECO believes that the heart of the recommendation has not been addressed; the measures reported regarding follow-up, although valuable, do not sufficiently guarantee a uniform approach in this domain.
67. GRECO concludes that recommendation x has not been implemented.

#### **Recommendation xi.**

68. *GRECO recommended further developing guidance in the Police and the Border Guard, respectively, regarding standards and procedures to be followed by their officials when taking up a business interest/secondary employment and when negotiating for future employment once they leave the organisation.*
69. The authorities of Finland recall the rules already in place at the time of the evaluation visit regarding secondary employment while in service (Instruction POL-2014-17024), which gives some examples of unsuitable secondary jobs or activities, as well as in relation to post-employment restrictions (Section 44a of the Civil Servants Act and the 2017 Guidelines on Revolving Doors issued by the Ministry of Finance – see paragraph 26 for details). The current Police Instruction expired on 30 June 2020 and is undergoing review; accordingly, consideration is being paid as to whether further regulatory action is needed in this domain.
70. The Border Guard carried out a systemic review of its internal orders and instructions regarding secondary employment and post-employment restrictions. As a result, the Border Guard's Permanent Code on Civil Servants' Secondary Posts was updated on 1 January 2020; it compiles all relevant rules, references to other related provisions and guidance, as well as concrete examples in this field. The Code has been disseminated via the intranet (Compass) and as part of training material.
71. GRECO takes note of the reported plans of the Police, which yet need to effectively crystallise in practice. GRECO welcomes the positive action taken by the Border Guard, which effectively meets the recommendation: it has systematised the applicable rules

regarding secondary activities and post-employment through their consolidation in a single instrument, which is accompanied with guidance and practical examples. Moreover, training is being provided thereafter since mid-2020.

72. GRECO concludes that recommendation xi has been partly implemented.

**Recommendation xii.**

73. *GRECO recommended (i) enhancing risk management within the Police by further developing an information collection plan for corruption prevention purposes; and (ii) providing for stricter internal oversight, including through regular cross-checks and audits of registers.*
74. The authorities of Finland report that a risk management model was introduced in 2018: risk identification is based on risk mapping of the relevant police units which then report to the National Police Board. The authorities further underscore that daily supervisor oversight is at the core of internal control. The planning of operations and finances must include considerations for the organisation of internal control and for potential risks to achieving the goals. They must also include estimates of how likely it is that a risk will materialise and how significant a risk can be, as well as a proposal for risk management measures. Following the reporting inputs of police units, the National Police Board compiles a summary, at the beginning of the calendar year, on key risks within the Police. Accordingly, critical, significant or central risk observations relevant for the whole force are then handled by the National Police Steering Group whenever necessary (not dependant on a certain deadline or timeline) and at least once a year. The reports are classified information. Security chiefs' and data protection officers' national networks meet regularly during the year, which further supports risk management work in police units. In 2019, internal control development focused on the specification of the employee's area of responsibility, the development of cross-unit cooperation and the timeliness and uniformity of internal control measures.
75. Internal control procedures are extensively described in regulation (Internal Control Instruction, Regulation on Financial Management, Procurement Instructions, Risk Management Policy and related rules of procedure and instructions). In addition, they are complemented by internal audit (vested with extensive rights to check registers and cross-check them if necessary) and legality control processes. The authorities emphasise that strict internal oversight is performed (in addition to regular risk management) on a regular basis and according to specified plans by both legality control (including local Legal Units) and internal audit; this includes the cross-checking of registers.
76. In 2018 and 2019, much of the work of internal audit has focused on reinforcing internal control and risk management, including on the role and performance of superior oversight (2018), as well as that of the National Police Board (2019). The Internal Audit's main goal in 2020 is to promote competence and quality in internal control, including superiors' oversight and control. Between 2019 and 2020, legislative reform in these areas occurred: the new Risk Management Instruction entered into force on 1 December 2019; the Instruction on Internal Control was revised/updated and entered into force on 1 June 2020; the Instruction on Legality Control is to be adopted in 2020. Finally, particular attention has been paid to the management of the covid-19

emergency and police units have been asked to give comprehensive accounts on the observance and control of the orders and instructions that were given in spring 2020.

77. Finally, the authorities submit that the Police University College has included the specific contents on internal control and supervisor oversight in training modules (induction and in-service, and for all levels of command) in order to further harmonise the general understanding of concepts, responsibilities and procedures throughout the Police.
78. GRECO welcomes the measures reported to considerably strengthen internal control and risk management and provide for a well-structured and coordinated framework, including through an inclusive information collection process, the cross-checking of registers and the development of targeted action thereafter. Internal control is further reinforced through internal audit and legality control. Managers are called on to operate a key tier of oversight in the system. Training, at all levels of the force, is provided on this important matter. The substantial improvements made in this area by the Police effectively meet both components of recommendation xii.
79. GRECO concludes that recommendation xii has been implemented satisfactorily.

**Recommendation xiii.**

80. *GRECO recommended (i) establishing an obligation for police officers and border guards to report corruption; and (ii) strengthening the protection of whistleblowers in that respect.*
81. The authorities of Finland indicate that all police officers have a duty to report any suspicion of a criminal offence (Criminal Investigation Act, Chapter 3, Section 1(2)). Moreover, according to the Regulation on Financial Management, when a person working in a police unit detects inappropriate or risky procedures, dangerous work combinations, negligence, misuse or criminal activities in the unit's financial management or other operations, they must report this to their supervisor immediately. The authorities clarify that while the Regulation's main scope of application is financial management, the reporting obligation covers not only financial management, but also other types of operation (thus covering all types of corruptive conduct or incident). The supervisor must then notify the appropriate head of the police unit. Heads of police units have a duty to take the necessary action to rectify any detected problems and to inform the National Police Commissioner of the issues immediately in accordance with the instructions and regulations regarding the reporting procedure. The head of Internal Audit at the National Police Board must be informed of such reports. Financial misuse and flaws must also be reported to the administration director and chief of planning and finance at the National Police Board. Internal Audit at the National Police Board assesses, monitors and inspects that the necessary measures are taken.
82. In early 2019, the Police put in place an ethical channel for use nationwide with the aim of increasing transparency in police activities and strengthening the public's trust in the police. The ethical channel allows police employees to report, anonymously if desired, any suspected activities within the police administration that is unethical or in breach of the internal regulations and that will or may cause risks or harm to the police organisation or its reputation. Each report is recorded in the case management system



of the police and processed in the same manner as other complaints. Presentation material has been prepared on the operation of and processing of issues in the ethical channel. The material has been sent to the police units. Furthermore, in order to facilitate access to the ethical channel, it has been made available on the main page of the Police intranet.

83. Pursuant to the Standing Code on the Border Guard Internal Supervision and Risk Management (RVLPK A.21), the Border Guard is required to report any suspicion of illicit behaviour (although it is not a specific corruption-related obligation, the general requirement comprises such instances too). Reporting is to be filed with a superior, or if necessary, directly with the Legal Department of the Border Guard Headquarters when any shortcomings and abuses of internal control have occurred. Work is underway to put in place a dedicated reporting channel by early 2021: the contents of the notification channel have been completed, but technical implementation is pending; the Border Guard's internet environment (including the intranet) is being renewed, and the implementation of the reporting channel will be included in that work. The Border Guard also plans to issue guidance material in this domain. It is foreseen that the Headquarters of the Border Guard will be responsible for dealing with whistleblowers' reports, investigations and protection measures. Further amendments to internal rules and orders (notably, regarding legality control related provisions) are envisaged in order to better regulate the subject.
84. Finally, the authorities report on their plans to amend national legislation on whistleblower protection to harmonise it with the EU *acquis*.
85. GRECO takes note of the information provided as regards the reporting requirement for both the Police and the Border Guard, in line with the first component of the recommendation. GRECO further notes the establishment of a dedicated whistleblower reporting channel (so-called ethical channel), which allows for anonymous reporting. This development is operational in the Police, but it awaits technical implementation in the Border Guard. GRECO considers that more needs to be done to meet the second component of the recommendation and thereby strengthen whistleblower protection in both the Police and the Border Guard. The establishment of anonymous reporting is certainly a step forward but needs to be complemented with adequate support and protection measures. It is important that officers are not only aware of their reporting obligation and the available channels for doing so, but also have confidence in the reporting procedures and, very importantly, the subsequent action. GRECO understands that further changes in this area will follow once framework legislation on whistleblower protection is enacted with a view to harmonising domestic rules and procedures with the recent 2019 EU Whistleblowing Directive.
86. GRECO concludes that recommendation xiii has been partly implemented.

**Recommendation xiv.**

87. *GRECO recommended providing dedicated guidance and training on whistleblower protection for all levels of hierarchy and chains of command in the Police and the Border Guard.*

88. The authorities of Finland state that the Police has provided two training sessions in the National Police Board, as well as presentations in police department training sessions, on the recently launched whistleblowing reporting channel (ethical channel). These presentations were accompanied by promotional material on the operation of the ethical channel and the processing of reports, so that all officers were made aware of this tool. The Border Guard has included the issue of whistleblowing in the recently launched anticorruption/integrity training (see paragraph 46). The Border Guard further reports on its intention to issue guidance on the matter. It is also foreseen that supervisors will have key awareness-raising responsibilities in this domain.
89. GRECO acknowledges the steps taken by the Police to provide training on whistleblower protection to its officers; it further encourages the Police to issue dedicated guidance (which is a different concept from training materials) on this matter. The Border Guard has included the issue of whistleblower protection in the corruption prevention/integrity training, which was launched in 2020 and is ongoing. This is a welcome development. GRECO takes note of the plans of the Border Guard to issue guidance on whistleblowing and looks forward to its material completion.
90. GRECO concludes that recommendation xiv has been partly implemented.

### **III. CONCLUSIONS**

91. **In view of the foregoing, GRECO concludes that Finland has implemented satisfactorily one of the fourteen recommendations contained in the Fifth Round Evaluation Report.** Of the remaining recommendations, eight have been partly implemented and five have not been implemented.
92. More specifically, recommendation xii has been implemented satisfactorily, recommendations i, iv, vii, viii, ix, xi, xiii and xiv have been partly implemented and recommendations ii, iii, v, vi and x have not been implemented.
93. Positive steps have been taken by Finland to pave the way for implementation of the recommendations issued in the Fifth Evaluation Round, but, given that a number of the reported integrity-related measures are in the process of being designed/launched, work still lies ahead. More resolute action appears necessary, particularly in respect of persons entrusted with top executive functions (PTEF). Progress with implementation of the recommendations regarding law enforcement agencies (namely the Police and the Border Guard) has generally proceeded at good pace. Notable efforts have been displayed by the Police regarding risk management and the reinforcement of internal control systems. Likewise, a more targeted integrity policy is taking root, as evidenced by several improvements made with respect to performance appraisals, the issuing of an ethics code and related implementation measures to instil its principles and provisions in the force. The responsibility of supervisors has been re-emphasised and some concrete initiatives have been taken, and are underway, in this regard, e.g. through training. More can be done regarding the management of conflicts of interest (notably, in relation to secondary employment and post-employment) and the protection of whistleblowers in the corps. Satisfactory measures have also been taken by the Border Guard, which has also issued its own code of conduct, has significantly

strengthened guidance on secondary activities and post-employment, and has intensified integrity-related training among its ranks; additional improvements are expected regarding career-related processes and whistleblower protection.

94. In view of the above, GRECO notes that further progress is necessary to demonstrate an acceptable level of compliance with the recommendations within the next 18 months. Pursuant to Rule 31 revised bis, paragraph 8.2 of its Rules of Procedure, GRECO invites the Head of delegation of Finland to submit additional information regarding the implementation of the pending recommendations, i.e. recommendations i to xi, xiii and xiv, by 30 April 2022.
95. Finally, GRECO invites the authorities of Finland to authorise, as soon as possible, the publication of the report, to translate it into the national language and to make the translation public.