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FIFTH EVALUATION ROUND

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

SECOND COMPLIANCE REPORT

FINLAND



Adopted by GRECO
at its 92nd Plenary Meeting (Strasbourg, 28 November-2 December 2022)



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 - PTEFs) and law enforcement agencies (LEAs)".
2. This Second 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 79th Plenary Meeting (23 March 2018) and made public on 27 March 2018, following authorisation by Finland ([GrecoEval5Rep\(2017\)3](#)). The corresponding Compliance Report was adopted by GRECO at its 86th Plenary Meeting (29 October 2020) and made public on 11 December 2020, following authorisation by Finland ([GrecoRC5\(2020\)2](#)).
3. As required by GRECO's Rules of Procedure¹, 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 29 April 2022 and served, together with additional information, as a basis for the Second 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 Second Compliance Report.

II. ANALYSIS

5. GRECO, in its Fifth Round Evaluation Report, addressed 14 recommendations to Finland. In the Compliance Report, GRECO concluded that recommendation xii had been implemented satisfactorily, recommendations i, iv, vii, viii, ix, xi, xiii and xiv had been partly implemented and recommendations ii, iii, v, vi and x had not been implemented. Compliance with the outstanding recommendations is examined below.

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

6. The authorities of Finland refer to different anticorruption measures taken, since the adoption of the Compliance Report, on different fronts. The first Anti-corruption Strategy was adopted on 27 May 2021. It includes both preventive and repressive measures. The implementation of the Anti-Corruption Strategy is supported by the Action Plan for 2021–2023. The 79 different actions include, among others, improving cooperation between the authorities, raising awareness of corruption, exposing cases of corruption, examining the functioning of anti-corruption legislation, and promoting research. The implementation of GRECO recommendations is also among the measures encompassed by the Strategy and its Action Plan.

¹ 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.

7. Further, implementation of the National Strategy for Tackling the Shadow Economy and Economic Crime (2020-2023) is well underway. It 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 (small and medium enterprises - SMEs).

Recommendation i

8. *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.*
9. It is recalled that this recommendation was partly implemented in the Compliance Report. GRECO acknowledged the codification process regarding integrity-rules, as well as the development of rules on gifts for ministers, which had yet to be completed, and complemented by an effective implementation system. GRECO further urged the authorities to boost the integrity/accountability framework applicable to ministers.
10. The authorities of Finland now indicate that, on 7 May 2021, the Ministry of Finance published the [Code of Conduct on Civil Service Ethics](#) (or Ethics Manual). It brings together the most important issues pertaining to civil service ethics, which were dispersed into different laws and guidelines. The Code does not replace the more detailed guidelines; instead, it summarises them into an easy-to-approach general presentation for both civil servants and the general public. The Code and its written advice apply to all civil servants, including special advisers. It does not cover ministers, but it includes a specific section for senior posts.
11. The Code of Conduct deals with the central government's value basis, legal principles of administration, civil servants' rights, obligations and liability for acts in office. The Code of Conduct also goes through general disqualification situations, secondary occupations, accepting hospitality and waiting period agreements. In addition, it addresses matters related to openness of administration, non-disclosure and prohibition on the use of information. Furthermore, the Code further expands on senior management values and financial disclosure requirements in relation to senior positions in public administration.
12. In addition, on 1 May 2021, the Ministry of Finance has updated the [Guidelines on Hospitality, Benefits and Gifts](#) (new legal cases, minor corrections and improved readability).
13. As to the available system of counselling and advice on integrity-related provisions for persons belonging to senior management, they can turn to their own structure, and in any event, to the Public Governance Department of the Ministry of Finance. The website of the Ministry of Finance has its own subpage on public management, which also contains contact details for management support. Nothing has been reported with respect to the corresponding system of supervision and, as far as sanctions are concerned, the authorities indicate that the provisions on the liability of civil servants in

central government and the legal consequences of civil service legislation may apply in the event of breaches, as appropriate.

14. For ministers, the authorities refer to the new [Guidelines for Accepting and Handling Gifts, Benefits and Hospitality](#), which entered into force on 4 November 2020. A register of gifts was established on the same date. In addition, the [2019 Ministers' Handbook](#) contain some integrity related rules (e.g. on declaration of private interests); an update of the Handbook is in the making and expected to be released in spring 2023. The Prime Minister's Office has drafted a [legislative proposal](#) on ministers' cooling-off periods, which was circulated for comments in the spring of 2022 and was submitted to Parliament on 29 September 2022. The act is foreseen to enter into force on 1 June 2023.
15. [GRECO](#) recalls that the authorities had opted for developing one set of materials for ministers (by the Prime Minister's Office) and another one for other PTEFs (by the Ministry of Finance). The Code of Conduct for PTEFs, other than ministers, has now been adopted, which is a positive development. It is reasonably expansive, and the Ministry of Finance is entrusted with counselling and awareness-raising competences. However, nothing is specifically said as to the requirement of recommendation i. for counselling to be confidential (other than the general obligation of secrecy and non-disclosure to which all civil servants are bound).
16. Concerning the sanctioning regime of the Code, insofar as the Code consolidates the existing civil service legislation on ethics, breaches of its provisions may reportedly lead to administrative/criminal liability, as appropriate. This information does not depart from what was already in place at the time of the evaluation visit. As experience with the Code is gathered, GRECO would welcome additional information on its actual enforcement, in order to be able to assess its credibility and effectiveness, as called for by recommendation i. This is closely connected to the issue of supervision of the Code, for which no information has been provided by the authorities.
17. Regarding ministers, there is a Handbook and Guidelines on Gifts. GRECO welcomes the newly developed guidance on gifts which is very detailed and comprehensive; a register of gifts is now in place. A 2019 updated version of the Ministers' Handbook has been issued. However, it continues to be rather general, a flaw that was highlighted also in the Fifth Round Evaluation Report. Enforcement mechanisms are also lacking and nothing new has been reported regarding counselling mechanisms for ministers. It is clear that the integrity and accountability framework applicable to ministers needs to be boosted (see also recommendation vi). GRECO trusts that the new update of the Ministers' Handbook, which is in the making and expected to be issued in spring 2023, takes on board the aforementioned remarks as to recommended improvements.
18. GRECO concludes that recommendation i remains partly implemented.

Recommendation ii

19. *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.

20. It is recalled that this recommendation was not implemented in the Compliance Report. GRECO noted that no dedicated, nor compulsory, integrity training for PTEFs had been developed.
21. The authorities of Finland now refer to the e-learning platform eOppiva.fi and the training materials specifically targeting ethics in public service. The authorities also emphasise the work that will be developed/planned by the Ministry of Finance to support persons working in management positions (not only at central, but also at local level), including by raising their awareness on corruption prevention and integrity related matters. At present, training on ethics is encouraged, although just voluntary, for PTEFs, but consideration is being paid to make it a compulsory requirement to be inserted in the management agreements concluded with persons in senior posts. Additionally, the Ministry of Finance is exploring different avenues for better instilling ethics in day-to-day work of PTEFs: management's joint events (e.g. management's morning coffee meetings), targeted communication, specific training courses in cooperation with the Finnish Institute of Public Management Ltd (HAUS). Finally, the Ministry of Finance's website includes a programme framework that public agencies can use to plan and organise their own "ethics day"
22. GRECO acknowledges the initiatives developed, and those in the pipeline, to raise awareness on ethics and anti-corruption matters vis-à-vis senior management positions. However, recommendation ii is very clear: it calls for compulsory dedicated training for all PTEFs at the start of their term and regularly throughout the term of office. This has not been done. At present, senior managers are encouraged to follow such training, but it remains voluntary. Moreover, nothing has been reported as to how training for ministers is organised. GRECO recalls the concern expressed in its Fifth Evaluation Round on Finland that, while training was available for government staff, it was not common for higher ranking officials to attend it. The situation remains largely the same.
23. GRECO concludes that recommendation ii has not been implemented.

Recommendation iii

24. *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.*
25. It is recalled that this recommendation was not implemented in the Compliance Report. No targeted step had been taken to meet the recommendation.
26. The authorities of Finland now indicate that the process concerning the management of financial declarations is the same that was assessed at the time of the Fifth Round Evaluation Report. Responsibility for fulfilling the obligations concerning declarations of private interests has been decentralised to the ministries and obliged individuals. The

implementation of this recommendation is seen in conjunction with the legislative changes proposed for recommendation v.

27. GRECO regrets the lack of any tangible result in this domain and concludes that recommendation iii has not been implemented.

Recommendation iv

28. *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.*
29. It is recalled that this recommendation was assessed as partly implemented in the Compliance Report. GRECO took note of the draft legislative amendments underway to better manage the issue of revolving doors.
30. The authorities of Finland indicate that an amendment of Section 44a of the Civil Servant's Act entered into force on 1 June 2022, pursuant to which, the possible post-employment restriction period for the highest-ranking civil servants (not including special advisers) has been extended to a maximum of 12 months (instead of 6 months which was formerly the case). The [Ministry of Finance's guidelines on revolving doors](#) have also been updated. They elaborate on 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. The cooling-off period for special advisers is six months.
31. As to the role of the Advisory Board for Civil Service Ethics, it can, on a general level, comment on the application of the post-employment requirement and encourage the relevant agencies to conclude a waiting period agreement when its conditions are met. This does not equate to a legal assessment of the post-employment standard; therefore, the opinions and recommendations issued by the Advisory Board are consultative in nature and they are not legally binding.
32. The authorities add that a separate proposal has been tabled regarding post-employment of ministers. A cooling-off period of up to 12 months could be imposed when a member of the Government has had access to certain information or enters in a situation that could entail a conflict of interest that could justify the restriction. A further requirement would be that transferring to a new task or position could be considered to jeopardise public interest and trust in the Government's activities. The ban applies to persons detached from the government 12 months after their resignation.
33. GRECO welcomes the legislative amendments reported regarding the issue of revolving doors, in particular with reference to the extension of the possible cooling-off period and the update of guidance in this sensitive area. The reported amendments apply to

high-rank civil servants and the use of the rules in practice is still unclear. For ministers, GRECO welcomes the fact that post-employment restrictions are now being set in law also in their respect (ministers have been voluntarily agreeing to such restrictions but not under a legal obligation). However, this is a proposal which is yet to be adopted. For special advisers, the applicable cooling-off period is set at six months, which in GRECO's view, may be too short to be an effective tool for preventing risks of corruption and conflicts of interest when going back to the private sector from government service.

34. GRECO concludes that recommendation iv remains partly implemented.

Recommendation v

35. *GRECO recommended that for all persons entrusted with top executive functions (including special advisers) (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).*
36. It is recalled that this recommendation was not implemented in the Compliance Report. GRECO noted that the proposed measures to meet the first and (part of) the second components of recommendation v were at their very early stages of implementation. GRECO regretted that no in-depth/broader consideration process had been engaged regarding financial declarations of close relatives.
37. With respect to the first component of the recommendation, the authorities of Finland now indicate that, on 1 June 2022, amendments were 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 declaration requirements are made standardised and specific. The aforementioned provision is also applicable to special advisers. The Ministry of Finance also issued updated guidance on this particular matter. As for ministers, the applicable requirements are based directly on the Constitution; no change has occurred in this area since the adoption of the Fifth Round Evaluation Report. Likewise, no change is reported regarding the submission of financial declarations by close relatives (of either ministers or other PTEF): they do not have any obligation in this respect.
38. Regarding the second component of the recommendation, the reporting of gifts is articulated in specific Guidance which has been issued on the one hand for ministers and on the other for all other PTEFs. This has been the preferred option to tackle the recommendation as the authorities considered that including a requirement to report gifts in financial disclosures could convey the (wrong) message that certain gifts are acceptable.
39. GRECO welcomes the adoption of legislative amendments to make the content and time of financial declaration requirements, for senior government officials, standardised and

specific. These requirements also cover special advisers; however, they do not apply to ministers. Therefore, the shortcomings in the financial declaration system identified by GRECO in the Fifth Round Evaluation Report persist in respect of ministers (see paragraph 85, Fifth Round Evaluation Report on Finland) and, for that reason, the first part of the recommendation can only be considered partly implemented.

40. As regards the second part of the recommendation, GRECO accepted, in the Compliance Report, that the authorities had decided to deal with the reporting on gifts through ethical provisions rather than including them in asset declarations. This has now been done for all PTEFs through specific Guidance on Gifts (see also recommendation i). Regarding financial disclosure by close relatives (of both ministers and other PTEF), GRECO regrets the lack of due consideration having been paid to date to this relevant matter. In the absence of such a consideration, the second part of the recommendation can only be considered partly implemented.
41. GRECO therefore concludes that recommendation v has been partly implemented.

Recommendation vi

42. *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.*
43. It is recalled that this recommendation was not implemented in the Compliance Report. GRECO regretted the lack of any tangible development as regards immunity proceedings in respect of ministers suspected of having committed corruption related offences.
44. The authorities of Finland now state that the Ministry of Justice has set up a project to analyse the current legal framework on ministerial responsibilities. A background memorandum was prepared to this end and made available on-line in late August 2022; , it describes: (i) current state of regulation on legal ministerial responsibility and its background; (ii) current state of the legislation on the request for prosecution by Members of Parliament and the background to the regulation; (iii) description of arguments in favour of preserving the current state of affairs presented in public debate and the proposed needs for regulatory evaluation; (iv) description of proposals for regulatory assessment needs presented in public debate and in judicial debate; (v) description of relevant regulation in comparative law. The memorandum awaits further discussion in Parliament.
45. GRECO welcomes the reflection process which has been initiated to enhance ministerial responsibility, including by drawing up a detailed memorandum on the current state of affairs in the country, as well as by looking into comparative law experience and other considerations if changes were to be made to the existing system. This memorandum has been put for discussion in Parliament. In view of the above, GRECO concludes that recommendation vi has been partly implemented.

Preventing corruption and promoting integrity in law enforcement agencies

46. The authorities of Finland provide that the police have continued the engagement in integrity matters and have ensured that ethical issues are considered in the development of all operations. Work has continued to address the issues relating to “targeting”² of individuals serving in the public sector. The National Police Board (NPB) has updated its order on “Police threat³ prevention and management procedures”, which is binding on the police administration, and issued a new instruction on “the prevention and management of targeting in the police” in 2020. Both documents describe the measures that are to be taken in advance to ensure the protection of employees, by defining the roles and responsibilities of the employee, the line superior, the legal unit and the security officer. According to a survey conducted in 2021, 36% of the police personnel have experienced “targeting”.
47. In February 2022 the NPB has expressed the police’s commitment to sustainable development. The commitment aims at, amongst other things, promoting the accountability of procurement, promoting equality and non-discrimination and ethical mainstreaming in all activities. The commitment stresses the importance of ethical policing and practical application of the code of ethics by leaders and superiors, and both in-person and online training on these topics will take place in 2022.
48. Police has also carried out a project on social communication, the results of which will help to plan measures and increase trust through communication. The aim of the project is to develop both the way in which the police communicate information about policing and the way in which the police participate in the social debate. As one measure is the development of active communication, the police’s objective for this measure is to ensure that policymakers have an adequate level of information on policing. This will contribute to raising awareness of current developments at the decision-making level, ensuring that the decision-makers are well informed of the police and current security phenomena and enhancing the confidence of policymakers and citizens in the police.

Recommendation vii

49. *GRECO recommended that the Police and the Border Guard develop a dedicated anticorruption strategy/policy which is made known to the public.*
50. It is recalled that this recommendation was partly implemented in the Compliance Report. As regards the Police, it was noted that a more targeted integrity policy was envisaged - but not yet in place - as part of the implementation of the Action Plan on the Prevention of Corruptive Incidents 2017 with respect to risk assessment, internal control, performance appraisals, the development of an ethics code and related

² Targeting is an activity in which an individual, through his or her own actions or by mobilising others, directly or indirectly, initiates or encourages organised harassment of another person. It may include defaming, dissemination of private information or threat. Targeting can also be directed at a person through his or her closest circle of acquaintances. The aim of targeting is to influence people or the structures and institutions of society, and in particular the trust inspired.

³ A police threat is a threat to the authorities, particularly directed at the police and its staff. It may include the violent opposition, unlawful intimidation and persecution of an official. A police threat may seek to influence, for example, the performance of future official duties or to retaliate for actions already taken. A police threat can have extensive adverse effects on the working environment or, more broadly, on the police.

implementation measures to instil the code in force. Additional measures would be developed in the light of commitments under the broader national anticorruption strategy which would be adopted in the future. Concerning the Border Guard, an anticorruption strategy was not adopted, while a code of conduct was issued and was coupled with related training.

51. The authorities now refer to the Anti-corruption Strategy (see paragraph 6 above), the Action Plan of which includes several measures to be taken in response to GRECO's recommendations, including that of the development of anti-corruption strategies by the Police and the Border Guard. The Police have started implementing the Anti-corruption Strategy's Action Plan, and the NPB has recently stated that the Police will implement a dedicated anti-corruption policy compliant with the Anti-corruption Strategy. Consistent with the implementation of the Action Plan on the Prevention of Corruptive Incidents 2017, (i) the capacity of the National Bureau of Investigation has been strengthened by allocating additional resources to prevent, combat and investigate corruption and its related offences. (ii) The NPB has reinforced the ability of the police to better identify and address serious crime, including corruption. (iii) Performance indicators have been developed and a performance indicator plan has been adopted as part of the Strategic Police Plan for 2020-2024. Ethics and ethical conduct play a key role in and are an important part of the Strategic Police Plan for 2020-2024. The public has been informed of the ethical channel and the police website's content contains information on how to recognise corruption. (iv) The NPB has monitored the implementation of the Action Plan on the Prevention of Corruptive Incidents 2017. Its monitoring has been integrated as part of the management structure of the police and is a regular part of the reporting by police units.
52. The Border Guard's anti-corruption action plan will be finalised in 2023. The last workshop on the anti-corruption policy, the completion and content of which are pending the passage of whistleblowers' protection legislation by Parliament at the end of 2022, was held on 18 November 2022. Further workshops will be organised in 2023 during which the draft anti-corruption policy will be discussed with, and benefit from feedback and input from, staff members. The draft anti-corruption policy will come into force after incorporating the staff members' contributions.
53. GRECO welcomes the adoption of the Anti-corruption Strategy and its corresponding Action Plan, which expressly provides for the development of anti-corruption strategies/policies by the Police and the Border Guard. It takes note of the NPB's commitment to develop a dedicated anti-corruption policy in line with the Anti-Corruption Strategy. GRECO also notes the actions taken by the Border Guard in finalising an anti-corruption policy.
54. GRECO concludes that recommendation vii remains partly implemented.

Recommendation viii

55. *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.

56. It is recalled that this recommendation was partly implemented. Part (i) of the recommendation was implemented satisfactorily on account of the adoption and publication of codes of ethics by the Police and the Border Guard. As regards part (ii), induction and in-service training on integrity matters, with particular attention to ethical leadership, had started. Efforts were to be made to ensure that refresher courses were available on a regular basis, with a practical hands-on approach within each force. In addition, steps had to be taken to establish a dedicated channel for confidential counselling on ethical matters.
57. The authorities report that, following the establishment of the [Code of Ethics](#), the Police have undertaken active measures as part of its daily operations. The Code of Ethics has been taken into account in performance and human resource planning, management contracts, appraisal and development discussions, training, education and communication within the police. Ethical issues have been discussed regularly with senior management at the police chiefs' annual events in 2019 and 2021 and in the employer training session in 2022. As of 2020, the management contracts of heads of units in the NPB and of chiefs of police units have included an obligation to observe and comply with the Code of Ethics. In 2022 the police units have been given a performance objective to promote ethical management. The 2020 performance agreement of the Police University College has included a goal to promote the Code of Ethics in police administration by including it in degree and continuing education for the police. Ethical competence is part of the curriculum of the bachelor of police services degree, the aim being to educate police officers to act equally, fairly and ethically. The online course on "Non-discrimination and encountering customers", which was mandatory for all police officers and civilians working in customer service at police departments in 2021 and recommended for everyone not included in that target group, has pointed out the values of the police and the Code of Ethics. Also, it is open to the police officers to attend the online courses on civil service ethics: "Introduction to civil service ethics" and "Civil service ethics in practice". One police unit has established the position of a confidential contact person for ethical issues. Plans are underway to extend the confidential advisory function to all police units as well as to establish an independent advisory committee on civil service ethics in the police which would issue statements and recommendations on civil service ethics as requested by police units.
58. The [Border Guard's Code of Ethics](#) has been included in the Quality Manual of the Border and Coast Guard Academy which provides basic training for border guards and officers. It is also included in the Border Guard's online anticorruption training, which has been completed by more than 2,730 staff members (out of a total of 2,930). The Border Guard is making efforts to introduce confidential counselling channels to handle integrity matters.
59. GRECO is satisfied that ethical matters have become an integrated component of the induction mandatory training courses provided to police officers and border guards and officers following the adoption of the Codes of Ethics (it is taught in the curriculum of the bachelor of police services degree and incorporated in the Quality Manual of the Border and Coast Guard Academy). Ethics features in online training courses which are

delivered to police officers and employees of the Border Guard and attended by the majority of the staff members. It is also included in the management contracts, discussed with senior management at annual events and it is part of police units' performance objectives. That said, GRECO notes that plans are still underway to establish confidential counselling channels in the Police and the Border Guard.

60. GRECO concludes that recommendation viii remains partly implemented.

Recommendation ix

61. *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.*
62. It is recalled that this recommendation was partly implemented. As regards part (i) of the recommendation, appointment decisions within the Police were centralised with the senior management. Performance appraisals and training decisions were decided by the line superior, the authorities not having provided any information about any checks and controls put in place to prevent unfair decisions in such cases. The Border Guard had not taken any expedient action in connection to this part of the recommendation. As to part (ii) of the recommendation, internal appeal/conciliation mechanism were lacking within the Police, and the Border Guard had not produced any tangible outcome.
63. The authorities now report that performance appraisals within the Police are carried out by the police officer's line superior and, subsequently, approved by the superior's manager. The superior's manager and human resources of the police unit are made aware of the appraisals. The NPB provides guidelines and instructions to all police units and managers regarding the appraisal exercise, so that supervisors could ensure that appraisals are fair, equal and supportive. If deviations from the guidelines and policies occur, the employer has the right to supervise and the obligation to rectify the appraisal. A negotiation procedure may be conducted after the chief of a police unit has decided on the amount of the performance-based salary increase on the basis of the Act on Public Officials and the instructions on the application of police's salary system. The negotiation is conducted in an *ad hoc* dispute settlement body, comprised of the police officer concerned, the police officer's superior, the superior's manager and one or more representatives of the personnel. In addition, the police may use the ethical channel (an internal anonymous whistleblowing channel) for reporting shortcomings relating to performance appraisals, in which case the matter will be processed in an oversight of legality procedure initiated by the authorities. Lastly, the police officer may decide to take the matter before a labour tribunal.
64. Police officers have the right to apply for job transfers/rotation. The line superior may not authorise the transfer of a police officer if the resources of a police unit are inadequate, or the job transfer is inappropriate. In case of any deviations from the limited grounds for refusal, which may be indicative of corruption, the police officer may refer the matter to the line superior's manager, the human resources office, a representative of the personnel or the ethical channel, which will further examine the matter, and the chief of the police unit would be informed.

65. The Border Guard has included inspections in the internal control plan for 2022 to ensure that its internal personnel selections (career processes) are made in accordance with the Border Guard's approved principles without resort to inappropriate grounds or the presence of corruption or vested interests. While the Border Guard's personnel plan is being updated, staff members may apply for vacant positions. Processing of applications is carried out in the central human resources services of the Border Guard and decisions are made by the head of the administration unit concerned. Individuals' line superiors have no undue influence on the process. However, this process is not used for senior-level positions appointed directly by the Chief of the Border Guard, which are permanent and amount to less than ten appointments per year. The Chief of the Border Guard and head of the personnel division assess the suitability of the candidates in view of the requirements for senior-level positions set out in the Government Decree on the Border Guard (651/2005). The ethical channel is believed to become the main means of appeal in the future. In addition, there are two alternative ways to make a complaint in case of alleged unlawfulness. First, anyone can file a complaint with the Chancellor of Justice if s/he suspects that an authority, public official or some other person performing a public duty has acted unlawfully or failed to fulfil their obligations. Second, anyone can file a complaint with the Parliamentary Ombudsman if s/he feels that a public authority or an official has not observed the law or failed to carry out a duty, or if the complainant suspects that fundamental and human rights have not been appropriately respected. The Parliamentary Ombudsman will launch an investigation if the complaint gives rise to suspicions that an authority or official has acted unlawfully.
66. The Border Guard's internal order on annual target and development discussions and performance assessments, which was updated on 1 January 2021, contains the following items of relevance: (i) in each unit, the principles of performance appraisals are reviewed with the heads of administrative units; (ii) the heads of administrative units inform supervisors conducting performance appraisals of the appraisal criteria so that the appraisal exercise is uniform and compliant therewith; (iii) if the performance level is found to be unsatisfactory, the superior and the employee of the Border Guard jointly agree on measures to support the improvement of the work performance, the aim being to support the performance and maintain the remuneration. A re-appraisal takes place after six months, at which point the performance-based remuneration component is determined; (iv) in case of continuing disagreement about the performance appraisal, the employee of the Border Guard has the right to escalate it to the superior's manager for review. If dissatisfaction persists, the employee of the Border Guard may refer the matter to the Head of the Administrative Unit. (v) Lastly, a performance appraisal can be ultimately challenged before the labour court.
67. Lastly, dismissal decisions can be appealed against before administrative courts, up to the Superior Administrative Court, in line with section 53 of the State Civil Servants' Act. Complaints may also be filed with the Chancellor of Justice or the Parliamentary Ombudsman.
68. GRECO notes that, as regards part (i) of the recommendation, the Police have indeed put in place checks and controls as regards performance appraisals. They are conducted by the police officer's line superior and, subsequently, approved by the superior's manager. The line superior may decline job transfers/rotation under very limited grounds for refusal, which may be referred to the superior's manager, human resources,

a representative of the trade union or the ethical channel. Concerning the Border Guard, GRECO welcomes that, in response to a vacancy call, appointments are not decided by the line superiors. As regards appointments to senior-level positions made directly by the Chief of the Border Guard, GRECO notes that the selection is made by the Chief of the Border Guard and the head of the personnel division in view of the requirements set out in a Government decree. Concerning performance appraisal, the principles of appraisal are subject to review by the heads of administrative units, who ensure that the appraisal criteria are assessed uniformly by all supervisors. In these circumstances, GRECO considers that adequate checks and controls have been put in place to prevent any one person from influencing unduly the process in full observance of the requirements of part (i) of the recommendation.

69. Concerning part (ii) of the recommendation, GRECO notes that, as regards performance appraisal in the Police, an internal conciliation mechanism – in an *ad hoc* settlement body - has been established. Concerning job transfers/rotation in the Police, an aggrieved police officer has a number of avenues to escalate the superior's decision refusing his transfer/rotation. As regards the Border Guard, GRECO welcomes that an internal appeal process to the superior's manager and the Head of the Administrative Unit has been introduced in 2021. Furthermore, anyone can file a complaint against a decision of the Chief of the Border Guard directly appointing a person to a senior-level position with the Chancellor of Justice or the Parliamentary Ombudsman. Lastly, dismissal decisions can be appealed against to administrative courts, and complaints may be filed with the Chancellor of Justice or the Parliamentary Ombudsman.
70. In view of the foregoing considerations, GRECO concludes that recommendation ix has been implemented satisfactorily.

Recommendation x

71. *GRECO recommended developing a streamlined system for authorisation of secondary employment in the Police, which is coupled with effective follow-up.*
72. It is recalled that this recommendation was not implemented. The authorities had not developed a streamlined system which would provide for greater consistency in the decisions made for authorising secondary employment and the follow-up action taken thereafter.
73. The authorities now report that the NPB has adopted a new instruction on secondary occupation (Instruction POL-2020-8250), effective from 1 January 2021 to 31 December 2025. The instruction has specified the definition of secondary occupation and it has included a section on secondary occupation during a leave of absence. According to the instruction, applications for secondary occupation are processed in a centralised manner within the police units in order to ensure equality. Following the submission of an application for secondary occupation by a police officer, the police unit's registry office opens a new case in the case-management system of the police administration (ACTA) and assigns it to a rapporteur designated by the police unit. The rapporteur examines the application for secondary occupation and drafts a decision. The public official authorised to make a decision on secondary occupations must be identified in the organisation's rules of procedure. Decisions are made in a centralised manner within

the police unit. The rapporteur and the decision-maker can view decisions on secondary occupation made by other police units nationwide, in the ACTA system, in order to ensure consistency and equality of treatment. The details of the rapporteur and the decision-maker will be stated in the ACTA system. The decision-maker may grant permission for the secondary occupation for a maximum period of five years or deny it in accordance with the law. Permission may also be granted subject to restrictions on the period of validity or scope, and it may be withdrawn if necessary. The signed reasoned decision granting or denying the secondary occupation, including any restrictions imposed thereon, will be sent to the requesting police officer. Decisions concerning secondary occupations are amenable to review and are automatically archived in the ACTA system. They are public documents.

74. The authority granting permission for a secondary occupation has the responsibility to ensure that any restrictions imposed on it are adhered to. Consequently, a manager should check each year and whenever an official is transferred to a new duty within the Police whether any secondary occupation permissions are up to date and whether their requirements are met. As a result of the entry into force of the instruction, all valid permissions were subjected to the newly centralised approval process laid down therein in order to ensure consistency and equality of treatment.
75. GRECO welcomes the development of a centralised system for authorisation of secondary employment within the Police. The application and decision-making process has become digitised using the ACTA system. A decision-maker has been designated in each police unit, who has access to all decisions taken in respect of applications for secondary employment in order to ensure consistency and equality of treatment. All previously approved permissions were made subject to the newly introduced process and procedures. The instruction also entrusts the authority granting permission for a secondary occupation with follow-up responsibility, which will be exercised on an annual basis. GRECO encourages the authorities to keep the new system under periodic review in order to identify any gaps during its implementation and undertake corresponding remedial action. In these circumstances, GRECO considers that this recommendation has been fully complied with.
76. GRECO concludes that recommendation x has been implemented satisfactorily.

Recommendation xi

77. *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.*
78. It is recalled that the Border Guard had effectively implemented this recommendation by systematising the applicable rules regarding secondary activities and post-employment through their consolidation in a single instrument, which was accompanied with guidance and practical examples as well as the provision of trainings. However, as the Police had yet to effectively implement this recommendation in practice, it was partly implemented.

79. The authorities refer to the NPB's instruction on secondary occupation (see paragraph 73 above), which lays down a detailed procedure to be followed by police officers for applying for leave to exercise a secondary occupation, as well as to the Ministry of Finance's updated guidelines on revolving doors which the Police applies directly (see paragraph 30 above).
80. GRECO has already dealt with the detailed standards and procedures on secondary employment by police officers (Recommendation x). It acknowledges that law enforcement officers are subject to post-employment restrictions which apply to other civil servants and in respect of which the Ministry of Finance has issued updated guidelines on revolving doors, containing information about, for example, the conditions to conclude a waiting period agreement, the application of cooling-off periods and duration of other restrictions, payment of compensation or of a contractual penalty. While GRECO would have welcomed more targeted guidance by the Police on the application of the updated guidance, it is satisfied that the Police directly applies them when police officers negotiate future employment once they leave the Police.
81. GRECO thus concludes that recommendation xi has been dealt with in a satisfactory manner.

Recommendation xiii

82. *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.*
83. It is recalled that this recommendation was partly implemented. As regards part (i) of the recommendation, reporting requirement for corruption had been introduced for both the Police and the Border Guard. A dedicated internal whistle-blower reporting channel (the so-called ethical channel) was established and operational in the Police, while its technical implementation was underway in the Border Guard. Concerning part (ii) of the recommendation, more needed to be done to strengthen the protection of whistleblowers, notably in view of harmonising domestic rules and procedures with the European Union's [Whistleblowers' Protection Directive](#) (Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breach of Union law).
84. The authorities now report that the ethical channel has been in use in the Police since 2019. Consequently, a few dozen reports have been received through it every year. A new internal instruction for oversight of legality in the police, which includes an obligation for police officers to report any misconduct and the process for handling reports of the ethical channel, entered into force on 1 January 2021 and its application has run smoothly. The Border Guard's order on the internal oversight of legality has laid down the obligations for its officers to report any detected malpractice or deficiencies to superiors or, if this is not possible for some reason, directly to the Border Guard's legal department. The order expressly states that the informant must not be subjected to inappropriate measures in the work environment because of the reporting. Anonymous reporting channels may also be used, as necessary, if it is not possible to report the matter in any other way.

85. The implementation of the Border Guard's internal reporting channel now awaits the passing of the draft bill on the implementation of the Whistleblowers' Protection Directive in order to check the reporting channel's compatibility with the statutory provisions of the future Whistleblowers' Protection Act. The draft bill was submitted for adoption to parliament on 19 September 2022, and the Police and Border Guard will implement it as soon as it becomes law and enters into force. Upon the entry into force of the future Whistleblowers' Protection Act, the police will also assess and determine the actions it will undertake to comply with any statutory obligations, including the protection of persons reporting any breaches and the provision of instructions and trainings.
86. GRECO notes that the situation has largely remained unchanged since the adoption of the Compliance Report. As regards part (i) of the recommendation, there are obligations on police officers and employees of the Border Guard to report corruption, an ethical channel having been established in the Police while the Border Guard's internal reporting channel having not yet become operational. As regards part (ii) of the recommendation, the whistleblowers' protection bill, a copy of which has not yet been submitted to GRECO, is pending before Parliament. GRECO trusts that the bill will correspond to the requirements of this recommendation and calls on the authorities to speed up the process of its enactment by parliament.
87. GRECO concludes that recommendation xiii remains partly implemented.

Recommendation xiv

88. *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.*
89. It is recalled that this recommendation was partly implemented. The Police had provided two training sessions to the NPC and given presentations in police department training sessions but had not yet issued any dedicated guidance. The Border Guard had included the issue of whistleblower protection in the corruption prevention/integrity training, which was launched in 2020 and was ongoing. Guidance on whistleblower protection was to be issued in the future.
90. The authorities now report that the Police will continue monitoring the use of the ethical channel and the need for training and education. It will provide instructions and training to police officers on the requirements that will be imposed by the future Whistleblowers' Protection Act, once adopted. They further refer to the obligations imposed by the Border Guard's order on the internal oversight of legality (see paragraph 84 above). The Border Guard's online training on anti-corruption work includes training on civil servants' ethics and the Border Guard's instruction on secondary posts and other interests. An anti-corruption intranet page will be set up. After its deployment, the content of online anti-corruption training will be expanded to cover clarification on the reporting obligation and access to the ethical channel.
91. GRECO regrets that no dedicated guidance on whistleblowers' protection has been issued by either the Police or the Border Guard. Also, the provision of further training

activities on whistleblowers' protection is made contingent on the passing of the new law. Consequently, no visible progress has been shown at this stage.

92. GRECO concludes that recommendation xiv remains partly implemented.

III. CONCLUSIONS

93. **In view of the foregoing, GRECO concludes that Finland has implemented satisfactorily or dealt with in a satisfactory manner only four of the fourteen recommendations contained in the Fifth Round Evaluation Report.** Of the remaining recommendations, eight have been partly implemented and two have not been implemented.

94. More specifically, recommendation ix, x, xi and xii have been implemented satisfactorily, recommendations i, iv, v, vi, vii, viii, xiii and xiv have been partly implemented and recommendations ii and iii have not been implemented.

95. GRECO welcomes the adoption of the first Anti-Corruption Strategy (and an Action Plan) in Finland, which includes, *inter alia*, the implementation of GRECO recommendations. The fact is that such implementation is yet to happen in most areas included in the Fifth Round Evaluation Report and Finland is urged to take more resolute action.

96. With respect to persons entrusted with top executive functions (PTEFs) a Code of Conduct on Civil Service Ethics was issued in 2021; it comprises specific rules targeting senior officials in central government, including special advisers, who are now also subject to financial disclosure requirements. The enforcement, supervisory and counselling system of the Code would benefit from further development. Rules on gifts have been issued for ministers, but they still lack a Code of Conduct which would address other sensitive integrity related areas which are not sufficiently covered in the Ministers' Handbook. Moreover, the accountability framework applicable to ministers needs to be boosted. In addition, more proactive and tangible measures must be taken to provide training to PTEFs. None of the shortcomings identified in the Fifth Round Evaluation Report regarding lobbying, financial declaration and revolving doors have been fully addressed. All in all, the response of Finland to the recommendations issued in respect of PTEF has been rather limited.

97. Regarding law enforcement authorities (LEA), some progress has been made in respect of several areas. Training on ethical matters has been provided to law enforcement officers and the importance of ethical issues has been acknowledged by senior management. The Police and the Border Guard have put in place checks and controls in relation to career-related processes, and internal appeal/conciliation mechanisms exist. The adoption of a new instruction on secondary occupation by the NPB has led to the development of centralised standards and procedures in respect of secondary employment within the Police and the Ministry of Finance's updated guidelines on revolving doors are directly applied by the Police. However, no dedicated anticorruption strategy is in place in respect of LEAs in spite of the adoption of the Anti-corruption Strategy in 2021. Confidential counselling channels are yet to be established. The authorities have yet to pass the bill on whistleblowers' protection and provide for its implementation.

98. In view of the above, GRECO concludes that Finland is not in sufficient compliance with the recommendations contained in the Fifth Round Evaluation Report within the meaning of Rule 31 revised bis, paragraph 10 of the Rules of Procedure. GRECO therefore decides to apply Rule 32 revised, paragraph 2 (i) and asks the Head of delegation of Finland to provide a report on the progress in implementing the outstanding recommendations (i.e. recommendations i, ii, iii, iv, v, vi, vii, viii, xiii and xiv) as soon as possible, however - at the latest - by 31 December 2023.
99. 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.