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# FIFTH EVALUATION ROUND

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

## ADDENDUM TO THE SECOND COMPLIANCE REPORT

# FINLAND



Adopted by GRECO  
at its 97<sup>th</sup> Plenary Meeting (Strasbourg, 17 -21 June 2024)



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

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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 Addendum to the 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 79<sup>th</sup> 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 86<sup>th</sup> Plenary Meeting (29 October 2020) and made public on 11 December 2020, following authorisation by Finland ([GrecoRC5\(2020\)2](#)). The Second Compliance Report was adopted by GRECO at its 92<sup>nd</sup> Plenary Meeting (2 December 2022) and made public on 30 January 2023, following authorisation by Finland ([GrecoRC5\(2022\)1](#)).
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 28 December 2023 and served, together with additional information received on 27 April 2024, as a basis for the Addendum to 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 Addendum to the Second Compliance Report.

## II. ANALYSIS

5. GRECO, in its Fifth Round Evaluation Report, addressed 14 recommendations to Finland. In the Second Compliance Report, GRECO concluded that Finland had implemented satisfactorily or dealt with in a satisfactory manner only four of the 14 recommendations contained in the Fifth Round Evaluation Report. Of the remaining recommendations, eight had been partly implemented and two had not been implemented. More specifically, recommendations ix, x, xi and xii had been implemented satisfactorily, recommendations i, iv, v, vi, vii, viii, xiii and xiv had been partly implemented and recommendations ii and iii had not been implemented. Compliance with the outstanding recommendations is examined below.

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

### **Recommendation i**

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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.

6. *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.*
7. It is recalled that this recommendation was assessed as partly implemented in the Second Compliance Report. Finland had opted for separate coverage of ethical matters for (i) ministers and (ii) other PTEFs. As regards ministers, new guidance on gifts had been adopted. An update of the Minister's Handbook, including some integrity-related rules was in the making. Enforcement and counselling mechanism were lacking. Thus, GRECO urged the authorities to boost the integrity/accountability framework applicable to ministers.
8. As regards PTEFs other than ministers, GRECO acknowledged the adoption of a Code of Conduct and requested information on its actual enforcement and supervision. GRECO also expected that the available counselling provided by the Ministry of Finance was specifically subject to the requirement of confidentiality.
9. The authorities of Finland submit the following information and clarifications. As regards ministers, the authorities indicate that the fundamental ethical standards for members of the government are set out in the [Constitution](#)<sup>2</sup>. Furthermore, the new update of the [Minister's Handbook](#) was published in April 2023. It was distributed among all the ministers and their cabinets and is included in the training curriculum. The new update contains a subsection on anticorruption matters. In this connection, the authorities clarify that the Handbook is not intended to be an exhaustive tool, but rather a compilation summarising the relevant statutory provisions and guidelines.
10. Regarding the enforcement of the ethics standards and rules for ministers, the authorities indicate that ministers are accountable to the Parliament. Their responsibility is both political and legal in nature. The lawfulness of the ministers' conduct is examined by the High Court of Impeachment (see Chapter 10 of the [Constitution](#); this system was analysed in detail in paragraphs 97-100 and 105-109 of the Evaluation Report). Regarding counselling for ministers, the authorities refer to the legality oversight functions of the Chancellor of Justice. In particular, pursuant to Article 108 of the Constitution<sup>3</sup>, the Chancellor of Justice provides the government (including

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<sup>2</sup> Section 60: « The Government consists of the Prime Minister and the necessary number of Ministers. The Ministers shall be Finnish citizens known to be honest and competent. The Ministers are responsible before the Parliament for their actions in office. Every Minister participating in the consideration of a matter in a Government meeting is responsible for any decision made, unless he or she has expressed an objection that has been entered in the minutes.»

Section 63: "While holding the office of a Minister, a member of the Government shall not hold any other public office or undertake any other task which may obstruct the performance of his or her ministerial duties or compromise the credibility of his or her actions as a Minister.

A Minister shall, without delay after being appointed, present to the Parliament an account of his or her commercial activities, shareholdings and other significant assets, as well as of any duties outside the official duties of a Minister and of other interests which may be of relevance when his or her performance as a member of the Government is being evaluated. »

<sup>3</sup> Article 108: "The Chancellor of Justice shall oversee the lawfulness of the official acts of the Government and the President of the Republic. The Chancellor of Justice shall also ensure that the courts of law, the other

individual ministers) with information and opinions on legal issues<sup>4</sup>. At the same time, the authorities clarify that the opinions of the Chancellor of Justice are not equivalent to counselling. Further, such opinions are public<sup>5</sup> and not confidential. If the observations of the Chancellor of Justice made in the context of the legality oversight are not accepted, they must be duly recorded in the minutes of the Government<sup>6</sup> (which are also subject to publicity requirements). The authorities also indicate that the Prime Minister's Office may advise ministers on declarations of private interests, as this is a matter for the Office, but that such advice is not formalised.

11. As PTEFs other than ministers, the authorities report that in November 2023, the Ministry of Finance updated its [Guidelines on Hospitality, Benefits and Gifts](#), which now include instructions as to how and under which conditions the public purse can be used for representation purposes.
12. In connection with the enforcement of the Code of Conduct for PTEFs other than ministers, the authorities refer to the Finnish system of personal official accountability of civil servants, based on Section 118 of the Constitution<sup>7</sup>. In other words, a civil servant is personally liable for his/her conduct, which, depending on its nature and seriousness, may entail criminal liability<sup>8</sup>, liability for damages<sup>9</sup> or administrative liability<sup>10</sup>. This is also true in respect of ethical breaches. Prior consultation with a hierarchical superior or a competent service on ethics matters does not exonerate from personal liability.

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authorities and the civil servants, public employees and other persons, when the latter are performing a public task, obey the law and fulfil their obligations. In the performance of his or her duties, the Chancellor of Justice monitors the implementation of basic rights and liberties and human rights. The Chancellor of Justice shall, upon request, provide the President, the Government and the Ministries with information and opinions on legal issues. The Chancellor of Justice submits an annual report to the Parliament and the Government on his or her activities and observations on how the law has been obeyed.”

<sup>4</sup> In 2023, the Chancellor of Justice issued 24 opinions (see page 2 of the 2023 [Statistics Report](#)). According to the authorities, from the summer of 2023 to the present, 18 opinions have been issued on conflict of interest issues in response to ministerial requests.

<sup>5</sup> This was also clarified by the Supreme Administrative Court in a [judgment](#) of 1 November 2021. The judgment concerned an e-mail communication between the Chancellor of Justice and a minister, in which the Chancellor of Justice had taken a position on the conditions under which the minister concerned could continue to serve as a minister if elected to the board of a financial institution. In the Supreme Administrative Court’s view, such communication was subject to the publicity requirements under the [Act on the Openness of Government Activities](#) (no.621/1999).

<sup>6</sup> Section 2 of the [Act on the Chancellor of Justice](#)

<sup>7</sup> “A civil servant is responsible for the lawfulness of his or her official actions. He or she is also responsible for a decision made by an official multi-member body that he or she has supported as one of its members.

A rapporteur shall be responsible for a decision made upon his or her presentation, unless he or she has filed an objection to the decision.

Everyone who has suffered a violation of his or her rights or sustained loss through an unlawful act or omission by a civil servant or other person performing a public task shall have the right to request that the civil servant or other person in charge of a public task be sentenced to a punishment and that the public organisation, official or other person in charge of a public task be held liable for damages, as provided by an Act. However, there is no such right to bring charges, if, under the Constitution, the charges are to be heard by the High Court of Impeachment. »

<sup>8</sup> Under Chapter 40 of the [Criminal Code](#) (the offences of bribery, breach of official secrecy, abuse of public office, misappropriation of EU funds, breach of official duty). In 2010-2022, the average annual number of convictions on account of the above offences was 36. For example, in 2022, 20 officers were convicted of a breach or negligent breach of official duty.

<sup>9</sup> Under Chapter 4 of the [Tort Liability Act](#).

<sup>10</sup> Administrative penalties range from an informal warning to termination of public service employment relationship (under the [State Civil Servants’ Act](#)).

13. Regarding awareness-raising measures concerning the Code of Conduct for PTEFs other than ministers, a dedicated database has been developed on the government intranet (*Kampus*) for state secretaries and special advisers. It covers conflicts of interests, asset declarations, ethics and anti-corruption on the basis of material contained in the Code of Conduct and the relevant guidelines. The authorities also submit that the Ministry of Finance developed the Anti-Corruption guidelines for government agencies and institutions (they were published in December 2022). The objective of the new guidelines is to improve the skills of the managers and internal auditors in detecting and responding to corruption situations. The guidelines focus on the following risk areas: political appointments, decision-making, revolving doors, public procurement, research and development funding, critical functions and information. Dedicated training was also organised (see also below, under Recommendation ii). As regards counselling, the Public Governance Department of the Ministry of Finance provides support to senior managers on an informal basis, including through organising exchanges in small groups, integrity related events etc.
14. Regarding the confidentiality requirement for counselling, the authorities refer to Section 5(4)<sup>11</sup> of the [Act on the Openness of Government Activities](#) (no.621/1999), which is applicable to both civil servants and ministers. Relying on the legislative history of this provision, the authorities submit that it is called to protect free internal communication and exchange of views within the authorities. In their view, this provision is therefore sufficient to guarantee the confidentiality of the ethics counselling.
15. GRECO takes note of the above information and clarifications. Regarding the first part of the recommendation, GRECO appreciates that the Guidelines on Hospitality, Benefits and Gifts for PTEFs other than ministers have been updated to include additional guidance for the representational aspects of their work. GRECO also welcomes the new Anti-Corruption Guidelines focusing on specific vulnerable areas. A Code of Conduct for Ministers is yet to be developed, as the Ministers' Handbook, in the view of GRECO, cannot be seen to fulfil the requirements of this part of the recommendation. In particular, the updated version of the Ministers' Handbook provides more detailed guidance in respect of disqualification and lists some specific examples of the conflict of interest (Subsection 4.3). It further contains a new subsection on anti-corruption, which is, however, of a rather general nature and does not deal with matters relating to the conduct of ministers. A Subsection on Hospitality, Benefits and Gifts merely provides a summary of the relevant guidelines (VN/23634/2020) and the decision of the Prime Minister's Office (VN/23637/2020) on registering and storing gifts received by a member of the government. In sum, despite some progress, it cannot be said that the Ministers' Handbook compiles *all* relevant rules in one single document. Indeed, a Code of Conduct is supposed to encompass rules covering conflicts of interest; gifts and contacts with third parties/lobbyists aimed at influencing government policies or bills; incompatibilities and ancillary activities, declaration requirements, the handling of

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<sup>11</sup> « This Act applies to documents prepared for negotiations or communications between persons in the service of authorities or between authorities and private individuals or corporations acting on their behalf, or for other comparable internal activities of such authorities, only if the documents contain such information that, according to the archives legislation, they are to be archived. However, if the documents are archived, the authority may order that access to them may be granted only by permission of the authority. »

confidential information and post-employment restrictions. It should further contain detailed explanations, which provide thorough guidance to ministers in several situations linked to the exercise of their functions.

16. Turning to the question of the confidential counselling, GRECO takes note of the authorities' reliance on Section 5(4) of the Act on the Openness of Government Activities. In the authorities' view, this provision is to be interpreted as exempting from the openness requirement internal communication within the authorities, including any exchanges between PTEFs and their respective ethics advisers. In this connection, GRECO underlines the crucial importance of confidentiality for establishing trust and, consequently, for effective functioning of the ethics counselling mechanism. As regards ministers, GRECO takes note of the authorities' clarification regarding the role of the Chancellor of Justice. While the legal opinions of this high official may provide guidance to ministers on ethical issues, they do not qualify as confidential advice. No other formal counselling channel for ministers has been indicated by the authorities<sup>12</sup>. As to PTEFs other than ministers, GRECO notes that some counselling is provided by the Ministry of Finance on an informal basis. However, no detailed information was submitted on how the requirement of confidentiality is fulfilled in practice and as to the actual practice of the counselling. In sum, GRECO cannot but conclude that proper confidential counselling mechanism for all PTEFs (including ministers) is still lacking. GRECO therefore urges the authorities to set up the requisite regulatory framework and to appoint trained counsellors with necessary competences.
17. As regards the second part of the recommendation, GRECO notes that no specific mechanism has been reported by the authorities to ensure the monitoring of the observance of the rules contained in the Code of Conduct or other related documents applicable to ministers and other PTEFs. As to the enforcement of the Code of Conduct for PTEFs other than ministers, GRECO notes the recent statistics on criminal convictions (an average of 36 per year in 2010-2022) and regrets the lack of information on administrative and disciplinary sanctions. GRECO is therefore still unable to assess the credibility and effectiveness of the sanctioning mechanism, as called for by this recommendation. As for the sanctions imposable on ministers, GRECO observes that the authorities essentially rely on the information that has been examined at the evaluation stage (paragraphs 97-100 and 105-109 of the Evaluation Report). No visible progress has been shown towards boosting the accountability framework for ministers who have little or none for official misconduct other than through the impeachment process (see paragraph 46 of the Evaluation Report).
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*

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<sup>12</sup> Section 12.7.5 of the Minister's Handbook, which deals with the liability of public officials, emphasises the importance of considering one's conduct in the light of the values and ethics, given that the regulatory framework and guidelines do not cover all situations relating to official activities or the private life of a public official. In this connection, it refers to the Advisory Board for Civil Service Ethics, which is responsible for giving general guidelines and recommendations and does not provide advice in individual cases. This Section does mention any possibility of seeking confidential advice on ethics matters.

*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 assessed as not implemented in the Second Compliance Report. While acknowledging some awareness-raising initiatives and the availability of voluntary training for senior managers, GRECO concluded that there was still no compulsory training for all PTEFs, including ministers, at the start of, and throughout, their term of office. Further, the attendance of such training by high-ranking officials remained rather uncommon.
21. The authorities of Finland report that the 2023 update of the Ministers' Handbook was included in the training programme for ministers, state secretaries and special advisers of the new government, even as this training session is still voluntary. A new dedicated intranet database was developed for state secretaries and special advisers. Further, the Ministry of Finance and the Ministry of Justice prepared a new integrity course<sup>13</sup> available on the e-learning platform [eOppiva.fi](https://eOppiva.fi). The course is tailored to the specific needs of senior civil servants and is also recommended for mid-level managers. It is intended as a part of the induction and as a refresher. The Ministry of Finance underlined the importance of this course for senior managers in a steering letter addressed to central government agencies (on 9 February 2024). By April 2024, 8 out of 120 PTEFs have completed this course.
22. The authorities also report that the Ministry of Finance developed the Anti-Corruption guidelines for government agencies and institutions (they were published in December 2022). The guidelines focus on the skills of detecting and responding to corruption situations, in particular in the following vulnerable sectors: political appointments, decision-making, revolving doors, public procurement, research and development funding, critical functions and information. A dedicated training was also organised and attended by 450 civil servants (the authorities do not specify how many PTEFs have participated). Any further training needs of PTEFs are identified during regular appraisal meetings with their respective superiors. Moreover, in accordance with the new human resources management strategy, top managers are required to provide ethical leadership in their respective agencies. The authorities finally argue that senior civil servants have a good understanding of integrity, having worked most of their careers within the public administration.
23. GRECO acknowledges the new training initiatives, with voluntary attendance, and awareness-raising materials on ethical matters developed for civil servants, including PTEFs. This is a positive development for which the authorities must be given credit. GRECO further appreciates that some of the training specifically targets vulnerable and sensitive areas of particular importance for PTEFs. Moreover, the new e-course on integrity is meant to be of a systematic nature (at the start of the term of office and at regular intervals thereafter). While the training remains voluntary, the authorities make efforts (through circular letters, appraisal system etc) to ensure that all those concerned attend in practice.

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<sup>13</sup> The course consists of seven modules: (1) the role of the top management in fostering good governance and the fight against corruption, (2) the foundations of good administration, (3) corruption prevention, (4) conflicts of interest, (5) stakeholder cooperation, (6) emerging ethical questions, and (7) the way forward.

24. However, as this is a rather recent development, GRECO would need additional information to assess whether the authorities' efforts are successful. In particular, the attendance rate of PTEFs (especially the politically appointed ones) to such training remains to be ascertained in due course. GRECO looks forward to receiving specific details in this respect to make sure that *all* PTEFs, which needs to include ministers, do indeed follow inception and refresher integrity training courses, as specifically aimed by the recommendation and that the authorities are intending to make participation compulsive. Such a training is of paramount importance in the light of the evolving domestic and international standards and practice in this area. Lengthy experience within public administration cannot guarantee, to a sufficient degree, that the official concerned is appraised of all the relevant details and developments with regard to integrity.
25. GRECO concludes that recommendation ii has been partly implemented.

### **Recommendation iii**

26. *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.*
27. It is recalled that this recommendation was assessed as not implemented in the Second Compliance Report, absent any tangible result in this area.
28. The authorities of Finland refer to the procedure whereby an asset and interest declaration is submitted by a minister (the procedure is outlined in detail in paragraph 83 of the Evaluation Report). In particular, such declarations are included in a government communication to Parliament prepared by the Prime Minister's Office for approval by the government plenary session. In this connection, the authorities point out that the Prime Minister's Office may provide advice in respect of declarations, however, such counselling is not formalised. Further, the Chancellor of Justice supervises the legality of decisions taken at the government plenary sessions as part of his/her legality oversight functions under Article 108 of the Constitution (see footnote 3 above). In this context, the Chancellor of Justice may provide advice to ministers on how to fill in the relevant declaration form. When reviewing the agendas of the government plenary sessions, the Chancellor of Justice may thus review the ministerial declarations filed.
29. As regards PTEFs other than ministers, the authorities submit that each ministry or agency ensures that PTEFs who serve within it comply with their obligation to submit asset and interest declarations. Declarations are subject to publication by the authority concerned, which is responsible for the accuracy of the information published (under Section 8 (d) of the State Civil Servants Act). On this basis, ministries and agencies are required to verify the accuracy and completeness of the information submitted by PTEFs. Such a check is conducted prior to the appointment of a PTEF. The Ministry of Finance is currently working on the relevant guidelines, which will introduce some



general rules, while emphasising the responsibility of each institution to verify such declarations and to appoint a reviewer for this purpose. The authorities further submit that the declarations in question can serve as a basis for individual counselling. For example, senior managers may seek guidance from the Ministry of Finance (on an informal basis) and from their own institution. The authorities also inform that the relevant guidelines on asset and interest declarations of senior civil servants will be updated in Spring 2024.

30. GRECO takes note of the information submitted and observes that some steps are now being taken to develop general standards of review. GRECO appreciates this positive development, recalling its concern that the procedures followed and the standards applied by different authorities in this respect might be inconsistent (see paragraph 62 of the Evaluation Report). However, GRECO observes that the review procedures reported by the authorities – either at the ministries’ level, or at that of the Chancellor of Justice - do not appear to be formalised enough. It is of significance that the relevant guidelines<sup>14</sup> or the Ministers’ Handbook make no reference to any review procedures or individual counselling on this basis. There is indeed no evidence to suggest that the review is carried out systematically in respect of each declaration filed, let alone with the necessary thoroughness. Moreover, no steps have been reported so as to ensure that the declarations review across the authorities is conducted by properly trained personnel. GRECO invites the authorities to take resolute action in this respect and to submit additional information in due course on all the above aspects. At this stage, the present recommendation cannot be considered as implemented, even partly.

31. GRECO concludes that recommendation iii remains not implemented.

#### **Recommendation iv**

32. *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.*

33. It is recalled that this recommendation was assessed as partly implemented in the Second Compliance Report. GRECO welcomed the adoption of legislative amendments extending the cooling-off period for the highest-ranking civil servants (with the exception of special advisers who were subject to a shorter cooling-off period of six months, which in GRECO’s view risked being insufficient for corruption prevention purposes), as well as the update of guidance on revolving doors. As for ministers, a draft

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<sup>14</sup> Guidelines on declaration of private interests and secondary activities of senior civil servants (30.5.2022, VN/16226/2022), guidelines on hospitality, benefits and gifts (1.11.2023, VN/27196/2023) and guidelines on secondary activities of civil servants (29.3.2017, VM/561/00.00.00/2017).

law proposed to set the cooling-off period at 12 months, but such a proposal had yet to materialise.

34. The authorities of Finland report that the draft law on the cooling-off period for ministers is currently undergoing public consultation process<sup>15</sup> (the deadline for observations was set on 28 May 2024). It is planned to submit the draft law to Parliament in 2024 (during the spring session). As regards the post-employment restriction period for other PTEFs, a survey on the application of Section 44a of the Civil Servant's Act has been carried out among the ministries and central government agencies. The results of the survey are currently being examined by the Ministry of Finance with a view to assessing the need to amend the provisions on the cooling-off periods. Further, in September 2023 the Ministry of Finance issued new instructions on the appointment of senior civil servants<sup>16</sup>. In accordance with these instructions, the need to conclude a post-employment waiting period agreement should be assessed as part of the appointment process. The conclusion of such an agreement, when required by law, is a precondition for the appointment of the PTEF concerned. As regards ministers' special advisers, the authorities clarify that they are treated as career civil servants and, for this reason, the cooling-off period of six months is applicable to them. Regarding counselling in respect of post-employment issues, the authorities indicate that the Ministry of Finance may provide advice to senior managers (on an informal basis). In this connection, the authorities clarify that the Advisory Board for Civil Service Ethics can make recommendations, but these are advisory and not legally binding. The Board does not hear complaints or settle disputes.
35. GRECO takes note of the above developments and clarifications. As regards ministers, the draft law concerning the cooling-off period is yet to be adopted. Thus, Finland still has no statutory post-employment restrictions for ministers.
36. As for PTEFs other than ministers, GRECO appreciates the authorities' effort to assess the implementation of the new rules on the cooling-off periods and invites the authorities to report any further action taken as a follow-up to the above survey. GRECO further welcomes the strengthening of the rules concerning the post-employment waiting period agreements. It is indeed a positive development that, where required, such agreements are now to be concluded prior to the appointment of the PTEF concerned. While noting the authorities' position regarding ministers' special advisers, GRECO remains unconvinced that the six-months cooling-off period allows to achieve the aims of this recommendation.
37. As for the private sector activities preceding the government service, GRECO recalls that these had been addressed in the updated Guidelines on Revolving Doors, which GRECO examined in the Second Compliance Report (see paragraph 30). In this connection, GRECO recalls, however, that the application of these Guidelines is at the discretion of the government institution concerned which determines if a given restriction is justified and for how long. GRECO cannot but reiterate its view on the importance of consistency in the application of the revolving door standards for *all* PTEFs (see paragraphs 29-30 of the First Compliance Report). Moreover, it does not appear that an independent body has been entrusted with the task of ensuring consistency and providing legal assessment

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<sup>15</sup> [Lausunto - Lausuntopalvelu](#)

<sup>16</sup> Instruction VN/24651/2023 of 11 September 2023.

in respect of the conflicts of interest that can arise in connection with the activities preceding or following the government service. It is recalled that, at the time of the evaluation, the authorities were considering empowering the Advisory Board for Civil Service Ethics to perform such a role, but this possibility, which in GRECO's view could have constituted an asset, did not crystallise in practice.

38. In sum, while acknowledging some positive developments, GRECO encourages the authorities to take a more determined action in respect of the remaining shortcomings and gaps (particularly as regards ministers and their special advisers).
39. GRECO concludes that recommendation iv remains partly implemented.

#### **Recommendation v**

40. *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).*
41. It is recalled that this recommendation was assessed as partly implemented in the Second Compliance Report. As regards the first component of the recommendation, GRECO welcomed the adoption of legislative amendments<sup>17</sup> to make the content and time of financial declaration requirements, for senior government officials (including special advisers), standardised and specific. In so far as these amendments did not apply to ministers and no other developments had been reported in respect of the latter, GRECO was unable to consider the first part of the recommendation fully implemented. As regards the second component of the recommendation, GRECO acknowledged that the reporting of gifts was articulated in specific Guidance which had been issued, on the one hand, for ministers and, on the other, for all other PTEFs. However, GRECO regretted the lack of due consideration and action with regard to establishing an obligation of financial disclosure in respect of close relatives (of both ministers and other PTEF). For this reason, the second component of the recommendation could only be considered as partly implemented.
42. Regarding the first component of the recommendation (ministers), the authorities of Finland refer to the procedure<sup>18</sup> whereby an asset and interest declaration is submitted and provide the Guidelines issued by the Prime Minister's Office on 3 May 2023 on how to fill in the declaration form<sup>19</sup>. While the form refers to "significant" assets or interests, the new guidelines provide some examples (immovable property, assets acquired for investment purposes), rather than specific quantitative criteria. In accordance with the

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<sup>17</sup> 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).

<sup>18</sup> The procedure is outlined in detail in paragraph 83 of the Evaluation Report.

<sup>19</sup> The contents of the form are described in § 84 of the Evaluation Report.

guidelines, significant assets or debts/liabilities of family members may be disclosed under “Other significant interests”. The form must be submitted “immediately upon appointment”<sup>20</sup>. The authorities indicate that in practice, such declarations are submitted within two weeks after appointment. Further, as specified in the Minister’s Handbook (Section 1.4.5.), any “significant” changes during a minister’s term of office must be reported “immediately” to the Government Affairs Unit of the Prime Minister’s Office in order to be notified to the Parliament. The new guidelines do not indicate any specific time-limits in this respect, nor do they clarify what “immediate reporting” means in concrete terms. The new guidelines do not require any regular updates of the declaration form. However, as stated in the Minister’s handbook (Section 1.4.5.), at the beginning of each calendar year, the Council of State Service invites ministers to review their declaration of interests and the need to submit a new one in the event of changes.

43. Regarding the second component of the recommendation (disclosure concerning close relatives), the authorities clarify that ministers and other PTEFs are not required to indicate assets and liabilities of close relatives, either in their own declarations or in a separate one. In this connection, they indicate that the State Civil Servants Act precludes imposing obligations on persons other than civil servants themselves. However, the financial situation and interests of close relatives are carefully and comprehensively examined during compulsory security clearance vetting prior to the appointment of a PTEF concerned. In this respect, the authorities refer to the [Security Clearance Act](#) and the Order issued by the Prime Minister’s Office on 5 February 2020 (VN/5177/2019-VNK-33). The security clearance is valid for a maximum of five years and is to be renewed in case of a re-appointment. In the authorities’ view, this procedure ensures that the interests of close relatives of PTEFs are regularly scrutinised by the Finnish Security and Intelligence Service. In any event, the authorities consider that the disqualification requirements make it possible to address any risks related to conflicts of interest.
44. [GRECO](#) takes note of the above submissions. As to the first part of the recommendation, GRECO recalls the shortcomings in the financial declaration system identified at the evaluation stage: lack of precise criteria as to the information to be reported and lack of clear time-limits for submitting the initial declaration and further updates (see paragraph 85 of the Evaluation Report). GRECO cannot but observe that the new Guidelines for ministers do not remedy the above weaknesses; the reporting requirements remain essentially unchanged. GRECO invites the authorities to take a more resolute action in this respect.
45. As to the second part of the recommendation, GRECO notes the authorities’ argument that the requisite information on PTEFs’ close relatives is examined within the framework of security clearance. GRECO underlines, however, that this recommendation deals with the scope of the requirement on PTEFs to report, which is closely linked to the aim of avoiding potential conflicts of interest, including those that can emerge throughout the term of office of the PTEF (see recommendation iii above). Consequently, while the information in issue may be accessible to, and processed by, security clearance bodies prior to appointment and every five years thereafter, this fact cannot exonerate PTEFs from reporting it in the context of mandatory interest and asset disclosure. This is all the more true regarding the information on spouses and dependent

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<sup>20</sup> Section 63 of the Finnish Constitution uses the term “without delay”.

family members, which is highly relevant for identifying any disqualification needs (see paragraph 93 of the Evaluation Report). GRECO stresses in this context that mandatory reporting is an integral part of the mechanism, which includes verification of declarations and individual counselling and is assessed by GRECO as a whole (see Recommendation iii above). The role of this mechanism in preventing conflicts of interest and other ethical problems is crucial. However, its functioning is seriously undermined if parts of important and relevant information are withheld. Importantly, it does not appear that GRECO's underlying concerns in this respect have been examined in depth and taken into account in the internal reflection process (see paragraph 43 above). GRECO regrets therefore the lack of any steps towards including the information on spouses and dependent family members within the requisite scope of reporting by PTEFs.

46. In sum, no tangible progress has been achieved with regard to the remaining aspects of both parts of this recommendation.
47. GRECO therefore concludes that recommendation v remains partly implemented.

#### **Recommendation vi**

48. *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.*
49. It is recalled that this recommendation was assessed as partly implemented in the Second Compliance Report. GRECO welcomed the reflection process which had been initiated to enhance ministerial responsibility. In particular, a detailed memorandum on the current state of affairs in the country had been put for discussion in Parliament.
50. The authorities of Finland claim that the recent parliamentary elections (April 2023) and the subsequent change of government have slowed down the reflection process. The authorities also intend to study the practice of other EU Members States in this regard.
51. GRECO regrets the lack of any tangible results in this area, despite the passage of a considerable lapse of time since the adoption of the Fifth Round Evaluation Report (in March 2018). This is compounded by the fact that the underlying problem – a systemic difficulty in bringing criminal charges against a minister – was identified already in 2001 (at the time of the First Evaluation Round) and is, moreover, acknowledged by the authorities (see paragraph 108 of the Fifth Round Evaluation Report and paragraph 40 of the First Compliance Report). Moreover, no development has been reported regarding the reflection process on ministerial responsibility that was initiated by the authorities in August 2022.
52. In view of the above, GRECO concludes that recommendation vi remains partly implemented.

*Preventing corruption and promoting integrity in law enforcement agencies*

## Recommendation vii

53. *GRECO recommended that the Police and the Border Guard develop a dedicated anticorruption strategy/policy which is made known to the public.*
54. It is recalled that this recommendation was assessed as partly implemented in the Second Compliance Report. GRECO welcomed the adoption of a national Anti-corruption Strategy and took note of the commitment of the National Police Board to develop a dedicated policy in line with the above Strategy. GRECO also noted the actions taken by the Border Guard towards finalising a dedicated anti-corruption policy, including risk assessment workshops and consultations with the staff members.
55. The authorities of Finland submit that the National Police Board finalised the dedicated anti-corruption policy<sup>21</sup> of the Police in February 2024 (it was published in March 2024). The Policy was presented to the police management team (including all heads of local departments) and the Police University College. The Policy document stresses that the police fights against all forms of corruption, covering both financial and ethical aspects. The Policy document outlines the following principles: first, maintaining high trust in the Police through neutrality and impartiality, respect for the law and the Code of Ethics; second, zero tolerance to corruption; third, awareness and management of corruption risks, including through training and communication; fourth, reporting of misconduct (through an internal whistleblowing channel) and effective investigation of police crimes through a centralized investigation arrangement; fifth, immediate response to corruption and improvement of internal control function through efficient communication and systematic assessment of the capacity to fight corruption. Finally, the document refers in this connection to the police values (customer service, fairness, professionalism and staff welfare) and the principles of equality and non-discrimination. The authorities also clarify that the Policy document will be complemented by the Action plan, which is currently being drafted and will focus on the main corruption risks and risk management methods. The authorities note that the main risks have already been identified as part of the Police risk management process (which was assessed under Recommendation xii, see paragraphs 73-79 of the First Compliance Report), with the participation of the National Bureau of Investigation and the National Prosecution Authority. In this connection, the authorities inform that from March 2024, the investigation into police crimes is centralised and vested in the National Bureau of Investigation. The authorities further indicate that the National Police Board has recently updated the Instruction outlining key tasks and responsibilities of the police with regard to preventing, detecting and investigating corruption crimes.
56. As for the Border Guard, the authorities inform that the Anti-Corruption Operational Programme 2023-2025 was adopted, with effect from the 1<sup>st</sup> of November 2023, and published<sup>22</sup>. The Programme draws attention to the diversity of the forms of corruption and outlines the main corruption risks (for example, the exposure of an officer working alone at a particular post; further identified risks concern the context of recruitment, human resources management, procurement and tendering procedures). The Programme includes the following measures: communication of the programme goals

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<sup>21</sup> Available in English via the following link : <https://poliisi.fi/en/police-anticorruption-policy>

<sup>22</sup> Available in English via the following link: <https://raja.fi/en/fight-against-corruption>

to staff, the general public and stakeholders; joining the Anti-corruption Cooperation Network; confidential counselling; mandatory induction and in-service training (including for top management) on ethics matters; training and awareness-raising on whistleblower protection and reporting channels; analysis of the instructions and orders of the Border Guard in connection with misconduct; follow-up to the update of the regulations on commercial transactions of the Border Guard; monitoring of the anti-corruption work; internal audit of the anti-corruption procedures in light of the risks identified; elaboration of guidelines on post-employment waiting period agreements based on risk assessment and the relevant draft legislative amendments.

57. GRECO welcomes the adoption of the dedicated anti-corruption programme by the Finnish Border Guard. It is based on a thorough risk assessment and internal consultations and focuses on the issues pinpointed in the Evaluation Report. GRECO further appreciates that the dedicated anti-corruption policy of the Police was finalised and published. GRECO notes that the policy document outlines, in rather general terms, the basic principles of the fight against corruption while it lacks any mainstreaming of corruption prevention tools. As such, it does not identify the main corruption risks specific to the Finnish Police. Nor does it specify any targeted action to be taken in response to the established risks. In this connection, GRECO recalls that this recommendation focussed on the need to carry out a “health check” involving an inclusive consultation process in the forces concerned and, on this basis, to form a targeted plan (see paragraph 129 of the Evaluation Report). GRECO takes note of the authorities’ intention to supplement the Policy document with a detailed Action Plan<sup>23</sup>, which is currently being developed with reliance upon the Police risk management process. GRECO therefore looks forward to receiving an update in this respect in due course.

58. GRECO concludes that recommendation vii remains partly implemented.

#### **Recommendation viii**

59. *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.*

60. It is recalled that the first part of this recommendation was considered as implemented satisfactorily in the First Compliance Report (on account of the adoption and publication of the codes of ethics by the Police and the Border Guard). As for the second part of this recommendation, it was assessed as partly implemented in the First and, subsequently, the Second Compliance Report. In the latter report, GRECO was satisfied with the measures taken regarding training on integrity and ethics in both the Police and the Border Guard. The only outstanding matter towards full implementation of recommendation viii refers to the establishment of confidential counselling channels in the Police and the Border Guard.

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<sup>23</sup> The Finnish authorities informed GRECO in the course of its 97<sup>th</sup> plenary meeting that the Action Plan has been adopted by the National Police Board on 14 June 2024. This development, and its effective implementation, will be examined in the next reporting exercise.

61. The authorities of Finland report that the confidential counselling mechanism within the Border Guard has been functioning since April 2023 (however, no advice was sought in 2023). Officers of the Personnel Department and the Legality Control Unit of the Legal Department are entrusted with providing confidential advice (the officers concerned are listed in the relevant procedural guidelines). Further, such advice can also be sought from the Border Guard Ethics Board, including anonymously. The authorities also submit that every official of the Border Guard takes part in an induction course, which covers the Code of Ethics and the new Anti-Corruption Action Plan (2023-2025) (all staff members are expected to complete the course by the end of 2024). A refresher course will be scheduled every five years. In-service training is also provided regularly. Specific ethical training for top management, including the Border Guard and the Police leadership, is organised by the Ministry of Finance (so far, 9 officers of the Border Guard, including the Chief of the Border Guard, have attended this training; moreover, 64 leaders of the Border Guard and 7 Police leaders have taken the new integrity e-course on the eOppiva platform - see Recommendation ii above).
62. The authorities further inform that ethical leadership has been a top priority issue for the Police (it is a central issue in the 2024 Human Resource and Training Plan of the National Police Board). The Police confidential counselling channel has thus not yet been established, however, alternative counselling opportunities are available: for example, employment protection officer (who can give confidential advice in respect of discriminatory or inappropriate conduct); the legality control unit and legal unit of the National Police Board (which can be consulted for any issue regarding the interpretation of the Criminal Code); the technology unit or the Police Materials Centre (which can provide guidance on procurement related matters).
63. GRECO welcomes the establishment of the confidential counselling mechanism for the Border Guard staff, as well as the continued efforts of the Border Guard to develop training opportunities for various staff categories. As to the Police, GRECO notes that the confidential counselling channel remains to be introduced, and encourages the authorities to take a more determined action to this effect. GRECO would welcome further details (including statistics) on the functioning of the Police and the Border Guard channels in due course.
64. GRECO concludes that recommendation viii remains partly implemented.

### **Recommendation xiii**

65. *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.*
66. It is recalled that this recommendation was assessed as partly implemented in the Second Compliance Report. As regards the first part of the recommendation, obligations on police officers and employees of the Border Guard to report corruption had been introduced. As regards the second part of the recommendation, an internal reporting channel had been established in the Police but was under development in the Border Guard. The authorities expected that the adoption of whistleblower protection bill,



which was being considered by Parliament, would trigger further improvements in this area.

67. The authorities report that the Whistleblower Protection Act (no. 1171/2022), which transposes the EU Whistleblowing Directive (no. 2019/1937) into the Finnish legal order, entered into force on 1<sup>st</sup> of January 2023. The new law establishes a unified protection framework for persons reporting breaches of EU law and domestic law in the designated areas<sup>24</sup>. It provides for internal reporting channels and external ones, notably the Office of the Chancellor of Justice<sup>25</sup>. Police officers and the Border Guard staff fall within the personal scope of this Law which covers both the public and private sectors.
68. The authorities further report that the Border Guard's internal reporting channel has been functioning since April 2023. During the period between 1 April – 31 December 2023, ten reports have been filed, seven of them being anonymous. None of them qualified for whistleblower protection and were examined under other procedures. As for the ethical channel of the Police, 112 reports have been submitted between January and November 2023, however, none of them qualified for whistleblower protection, conveying mainly general criticism.
69. GRECO welcomes the adoption of the Whistleblower Protection Act implementing the relevant EU Directive. This is undoubtedly a significant step forward, especially seen in the light of GRECO's earlier finding as to the lack of appropriate whistleblowing protection in Finland and the fragmented nature of the relevant legal framework (see paragraph 167 of the Evaluation Report). GRECO is also pleased to note that both the Police and Border Guard have now developed their own internal reporting channels. In so far as all of the reports received are, as stated, irrelevant from the whistleblowing perspective, GRECO would need further updates in due course to ascertain that both above channels are effectively functioning and indeed used for their intended purpose.
70. Moreover, having regard to the material scope of the Whistleblower Protection Act, GRECO has misgivings as to whether all types of corruption-related reports would be covered (the Law only applies to a specific list of sectors, see footnote 24), thus affording effective protection to law enforcement officials blowing the whistle. GRECO calls on the authorities to review the situation, in close consultation with the Police and the Border Guard, so as to ensure that the reporting of wrongdoing within law enforcement effectively warrants whistleblower protection in all cases.

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<sup>24</sup> In accordance with Article 2, breaches of EU or national law may be reported, if they are punishable offences; may result in a penalty fee or may seriously endanger the realisation of public interest. Reports may be made about breaches in the following sectors: 1)Public procurement (excluding defence and security spending); 2) Financial services, products, and markets; 3)Prevention of money laundering and terrorist financing; 4)Product safety and conformity; 4)Traffic safety; 5)Environmental protection; 6) Radiation and nuclear safety; 7)Food and feed safety and animal health and welfare; 8)Public health (as defined by Article 168 of the Treaty on the Functioning of the EU); 9)Consumer protection; 10)Privacy and personal data protection; 11)Network and information system security. In addition, the following may be reported: 1)Violation of rules concerning EU fund management or expenditure implementation or EU income or fund collection; 2) Violation of rules concerning the granting, use, or recovery of grants or state aid; 3) Violation of competition rules; 4) Violation of tax rules for businesses and corporations or arrangements made to obtain a tax advantage; 5) Violation of legislation enacted to protect consumers.

<sup>25</sup> <https://oikeuskansleri.fi/en/centralised-external-reporting-channel>

71. GRECO concludes that recommendation xiii remains partly implemented.

#### **Recommendation xiv**

72. *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.*

73. It is recalled that this recommendation was assessed as partly implemented in the Second Compliance Report. No further guidance or training had been prepared by either the Police or the Border Guard pending the adoption of the new whistleblower protection law.

74. The authorities report that the Ministry of Justice has launched a training project on whistleblower protection<sup>26</sup>. It is open to public and private sector organisations to request a training session tailored for their needs. So far, four legal advisers of the Border Guard and 18 police officers, who deal with whistleblowers' reports, attended a training session dedicated to the functioning of the internal channels and the relevant procedure. In addition, in 2023 the Border Guard organised a specific training on the Whistleblower Protection Act and the new reporting channel, which are also explained on a new dedicated intranet page. In January 2024, the above training was included in the regular anti-corruption online training of the Border Guard and is now available for new personnel. As regards the Police, the functioning of the reporting channel (Webropol) was explained in an official letter of the National Police Board to the police units dated 6 July 2023. Moreover, the guide "Internal Control of Legality" has been updated with the information on the above reporting channel. Further trainings for police staff were organised by the Ministry of Justice and the National Police Board. The Police intranet site contains all the necessary instructions on the use of the reporting channel, as well as information on the Whistleblower Protection Act.

75. GRECO takes note of the information submitted. GRECO appreciates the efforts of the Border Guard and the Police to develop the requisite guidance and to ensure that their staff, in particular the officers dealing with the reports, have received the whistleblowing training. However, no information has been submitted on the relevant training covering the top levels of hierarchy and chains of command. GRECO looks forward to receiving an update on further training initiatives, as well as on the attendance rate of top managers.

76. GRECO concludes that recommendation xiv remains partly implemented.

### **III. CONCLUSIONS**

77. **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**

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<sup>26</sup> <https://korruptiorjunta.fi/en/whistleblower-protection>

**contained in the Fifth Round Evaluation Report.** Of the remaining recommendations, nine have been partly implemented and one has not been implemented.

78. More specifically, recommendation ix, x, xi and xii have been implemented satisfactorily, recommendations i, ii, iv, v, vi, vii, viii, xiii and xiv have been partly implemented and recommendation iii has not been implemented.
79. With respect to persons entrusted with top executive functions (PTEFs), GRECO welcomes that the Guidelines on Hospitality, Benefits and Gifts for PTEFs other than ministers have been updated to include additional information. The rules concerning the post-employment waiting period agreements for PTEFs were clarified and strengthened. That said the enforcement, supervisory and counselling system for integrity standards applicable to PTEFs would benefit from further development. The accountability framework for ministers needs to be boosted. A Code of Conduct for ministers needs to be completed with missing elements and related practical guidance. In addition, more proactive measures must be taken to provide training to all PTEFs, both at the start of the term of office and at regular intervals throughout the career. The review of asset and interest declarations needs to be formalised and reinforced, including through the development of general standards and appropriate training of reviewers. A statutory basis for post-employment restrictions for ministers needs to be developed. The application of the revolving door standards for all PTEFs requires monitoring and harmonisation. All in all, the response of Finland to the recommendations issued in respect of PTEFs remains inconclusive.
80. With respect to law enforcement agencies, GRECO welcomes the adoption of dedicated anti-corruption measures in both the Police and the Border Guard. The adoption of the Whistleblower Protection Act is another significant achievement, and so is the establishment of internal reporting channels in the Police and the Border Guard, however, further measures must be envisaged to ensure comprehensive whistleblower protection for the Police and the Border Guard staff. Some training has been provided in this area, but GRECO awaits further updates and developments given the recent adoption of the Whistleblower Protection Act and the need to raise awareness on its novelties. Finally, additional action is expected from the Police regarding the finalisation of its anti-corruption action plan and the establishment of a confidential counselling channel.
81. 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 30 June 2025.
82. In addition, in accordance with Rule 32 revised, paragraph 2, sub-paragraph (ii.c) of the Rules of Procedure, GRECO invites the Secretary General of the Council of Europe to send a letter – with a copy to the Head of delegation of Finland – to the Minister of Foreign Affairs of Finland, drawing attention to non-compliance with the relevant

recommendations and the need to take determined action with a view to achieving tangible progress as soon as possible.

83. 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.