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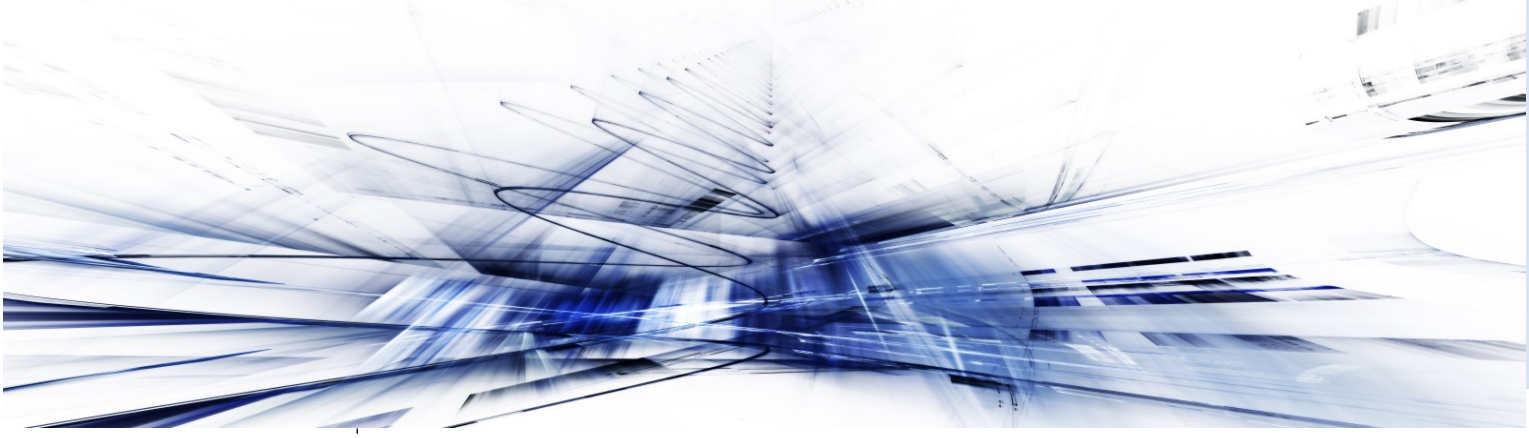
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FIFTH EVALUATION ROUND

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

SECOND ADDENDUM TO THE SECOND COMPLIANCE REPORT

FINLAND



Adopted by GRECO
at its 101st Plenary Meeting (Strasbourg, 18-21 November 2025)

GRECO
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 (person with top executive functions - PTEFs) and law enforcement agencies (LEAs)".

2. The Fifth Evaluation Round report on Finland (the Evaluation Report) was adopted at GRECO's 79th Plenary Meeting on 23 March 2018 and made public on 27 March 2018 following Finland's authorisation (GrecoEval5Rep(2017)3).

3. GRECO has since adopted three follow-up reports assessing the implementation of the Evaluation Report's recommendations: the Compliance Report, adopted at its 86th Plenary Meeting on 29 October 2020 and made public on 11 December 2020 (GrecoRC5(2020)2); the Second Compliance Report, adopted at its 92nd Plenary Meeting on 2 December 2022 and made public on 30 January 2023 (GrecoRC5(2022)1); and the Addendum to the Second Compliance Report, adopted at its 97th Plenary Meeting on 21 June 2024 and made public on 26 November 2024 (GrecoRC5(2024)7). All follow-up reports were published with Finland's authorisation.

4. This Second Addendum to the Second Compliance Report assesses the measures taken by the Finnish authorities to implement the outstanding recommendations issued in the Evaluation Report.

5. As required by GRECO's Rules of Procedure,[1] the Finnish authorities submitted a situation report on measures taken to implement the recommendations contained in the Evaluation Report. This report was received on 30 June 2025 and, together with additional subsequent information, served as the basis for the Second Addendum to the Second Compliance Report.

6. 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 Johan DAVIDSSON, 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 Addendum to the Second Compliance Report.

II. ANALYSIS

7. In the Evaluation Report, GRECO addressed 14 recommendations to Finland. In the Addendum to the Second Compliance Report, GRECO concluded that Finland had satisfactorily implemented or dealt in a satisfactory manner with only four of the fourteen recommendations. Of the remaining recommendations, nine had been partly implemented and one had not been implemented. More specifically, recommendations ix, x, xi and xii were implemented satisfactorily, recommendations i, ii, iv-viii and xiii -xiv were partly implemented and recommendation iii was not implemented. Compliance with these outstanding recommendations is examined below.

[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.

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

8. As part of general observations, the Finnish authorities report that a second National Anti-Corruption Strategy and Action Plan for 2025-2027 was adopted on 12 June 2025. The Action Plan comprises 47 measures, some of which respond to GRECO's recommendations, for example the compilation of key anti-corruption and integrity promotion guidelines geared to ministers into a single document. In addition, an online training course for PTEFs has reached more than 300 participants, with further courses planned. The Government's legislative proposal to introduce a cooling-off period for ministers after leaving office has been pending before parliament since September 2024. Consideration was given to requiring the disclosure of close relatives' assets, but it was deemed unnecessary. Furthermore, the Transparency Register has become operational, resulting in disclosures of lobbying activities directed at parliament or ministries.

9. The Police has continued to implement their 2024 anti-corruption strategy, organising training sessions on whistleblower protections for managers. Both the Police and the Border Guard have continued to promote anti-corruption and ethics training activities for law enforcement officers, with plans underway to revise legislation to bring it in line with forthcoming EU law.

10. Lastly, in 2024 the Ministry of Finance carried out a survey of the civil service ethics, which has provided valuable information on the needs for further development of the integrity framework.

Recommendation i

11. *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.*

12. It is recalled that this recommendation was previously assessed as partly implemented. Regarding the first part of the recommendation, the Code of Conduct on Civil Service Ethics, covering PTEFs other than ministers (i.e. State Secretaries, Permanent Secretaries and Permanent Under Secretaries of a ministry, and ministerial special advisers), had already been adopted in 2021, and the relevant guidelines were subsequently updated. However, a code of conduct for ministers had yet to be developed, as the Minister's Handbook was not considered to compile all relevant rules in a single document but merely to provide guidance. In addition, confidential counselling for all PTEFs was lacking. With respect to the second part, no specific monitoring mechanism was in place.

13. The Finnish authorities reiterate, with respect to the first part of the recommendation, that the Minister's Handbook is akin to a code of conduct. It is 234 pages long and provides comprehensive information on the organisation and functioning of the

Government. It describes the role of a member of the Government within the Government and in international activities, the participation of ministers in the preparation of matters and decision-making, including in the work of Parliament and their responsibilities, and contains information on, among other things, the benefits, support services, and security arrangements related to the duties of ministers. It covers the status of state secretaries and special advisers appointed for the term of office of ministers. It also addresses integrity matters, such as management of conflicts of interest by members of the Government and State Secretaries (sections 1.4.5, 1.4.6 and 13.19.1.6) and disqualification of a government minister from preparation and decision-making (section 4.3). Other issues, such as hospitality, benefits and gifts (sections 12.7.6 and 13.13), disclosure obligation of lobbying activities by lobbyists (section 12.6), and preservation of confidential documents (sections 4.4, 12.4.2.3, 12.4.3.2 and 12.7.2) are addressed. Lastly, it covers the exercise of secondary positions (section 12.7.2), disclosure of interests (sections 13.19.1.6, 13.19.2.1 and 13.19.2.3) and post-employment restrictions for State Secretaries and advisers (sections 13.19.1.2 and 13.19.2.2).

14. The authorities further submit that, although personal accountability is a characteristic feature of the Finnish public law system, confidential counselling is available in practice. Civil servants may turn to their hierarchical superior for advice when faced with ethical dilemmas. Senior civil servants may also turn to the Public Governance Department of the Ministry of Finance, which provides advice to the senior management in central government. The authorities further maintain that section 5(4)[2] of the Act on the Openness of the Government Activities (no. 621/1999), which regulates the disclosure and access to official documents, protects internal working and discussion, and the provision applies to the work of both ministers and civil servants. Thus, ministers can also engage in confidential internal discussions that do not fall within the scope of application of the Act on the Openness of Government activities.

15. As regards the second part of the recommendation, the authorities report that the internal control mechanisms in each institution operate in such a way that public officials in managerial positions oversee and guide the actions of the staff members in their respective units/departments. This administrative and preventive supervision complements the organisation's internal audit function.

16. Supervision also includes control of the legality of acts, which is carried out by the Chancellor of Justice[3] and the parliament's Ombudsman. The authorities reiterate that,

[2] Section 5(4) reads as follows: "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."

[3] Section 4.5 of the Minister's Handbook states that "supervision of the legality of the official acts of ministers and civil servants focuses on the correct application of the law and compliance with legal procedures, as well as on ensuring that the discretionary powers granted by law are exercised in a legally justified manner".
In addition, Article 108 of the Constitution of Finland reads as follows: "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 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

according to Article 108 of the Constitution, the Chancellor of Justice oversees the lawfulness of the official acts of the government. The Chancellor of Justice is an independent, supreme overseer of legality alongside the Parliamentary Ombudsman. According to section 2 of the Act on the Chancellor of Justice, if, when supervising the lawfulness of official acts of the Government, the Chancellor of Justice finds that a decision or action by the government or a member of the government gives rise to a reprimand, the Chancellor of Justice shall present his or her observations with justifications. If this is ignored, the Chancellor of Justice must enter his or her opinion in the government minutes and, if necessary, take other measures. If the Chancellor of Justice considers that a legal issue in a matter considered by the government warrants this, he or she may enter his or her position in the government minutes. This oversight also covers ministers' conduct. Between 2023 and 2024, the Chancellor of Justice oversaw issues of interest declarations and conflicts of interest, as demonstrated by 18 statements.

17. The authorities reiterate that, in the event of a breach of ethics, a public official's acts, including those of PTEFs, may give rise to criminal liability (for a criminal offence, even if for the High Court of Impeachment the threshold for ministers is higher), civil liability (if damage was caused by the official's error or negligence), and administrative liability (see also section 12.7.5 of the Minister's Handbook and paragraph 12 of the Addendum to the Second Compliance Report). If administrative liability is engaged, the official may be given a warning or dismissed from office on serious grounds, in accordance with the State Civil Servant Act[4]. Immediate termination is possible in cases of gross violation or neglect of duties. Administrative liability is determined by the official's supervisor. Sections 25-40 of the State Civil Servant Act provide for the imposition of a warning, suspension from duty and termination or dismissal.

18. The 2024 civil service survey revealed that, since 2023, almost half of the senior management respondents (48%) had addressed some situations that violated ethical guidelines, while the other half (52%) reported none. One quarter of the supervisors had dealt with some instances of integrity matters, while three quarters reported none. One supervisor had taken care of more than five situations that violated ethical guidelines. In addition, inappropriate behaviour may become the subject of intense public debate and lead to resignation. For example, a Minister of Finance resigned for inappropriate actions of a special adviser. According to a news article, the pace of ministerial resignations has slightly accelerated in recent decades.

19. GRECO notes that, regarding the first part of the recommendation, the scope and purpose of the Minister's Handbook are far broader than those of a code of conduct. The Handbook constitutes a comprehensive guide on various integrity matters. However, it does not compile the integrity rules in a single, user-friendly document and cannot be considered equivalent to a code of conduct for ministers, which would focus on standards of behaviour and integrity rules (see also paragraph 8 above and paragraph

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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."

[4] Other sources also refer to it as the Act on Public Officials in Central Government.

15 of the Addendum to the Second Compliance Report). GRECO acknowledges the authorities' efforts to consolidate integrity rules into a dedicated document, as reflected in a specific measure in the National Anti-Corruption Strategy and Action Plan for 2025-2027 to address the situation.

20. GRECO also notes that there appears to be a system of confidential counselling for civil servants and PTEFs, and that, in the authorities' view, section 5(4) of the Act on the Openness of the Government Activities protects the confidential nature of the advice sought.

21. Turning to the second part of the recommendation, GRECO notes that, as maintained by the authorities, the Chancellor of Justice has intervened in matters involving interest declarations and conflicts of interest. The Ministers' Handbook provides for the legal responsibility of ministers, including political and criminal, and the civil service legislation imposes a range of sanctions in the event of breaches of duties and obligations by PTEFs other than ministers. GRECO is prepared to accept that enforcement and sanction mechanisms exist for PTEFs, which are set out in various laws. While this part of the recommendation has been dealt with in a satisfactory manner, GRECO considers that the future consolidated document on integrity rules for ministers should clearly set out the mechanism for supervision and the appropriate sanctions.

22. GRECO concludes that recommendation i remains partly implemented.

Recommendation ii

23. *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.*

24. It is recalled that this recommendation was previously assessed as partly implemented. New voluntary training initiatives and awareness-raising materials on ethical matters had been developed for civil servants, including PTEFs. Additional information was needed to assess the authorities' efforts, in particular the attendance rate of PTEFs at such training upon their appointment and at regular intervals thereafter.

25. The Finnish authorities report that PTEFs may serve for a maximum term of five years, and the term of office for ministers and their cabinet members is four years. They are accordingly expected to receive a training course at least once during their term of office. In addition, complementary briefings and forums are provided throughout the term to discuss other relevant matters.

26. Ministers and their cabinet members participate in a training course on the Ministers' Handbook. Induction sessions for ministers were organised at the beginning of the current government term in 2023, coordinated by the Prime Minister's Office. They covered topics such as the Government's activities and decision-making, the role of the Chancellor of Justice, disqualification of ministers, the Act on the Openness of

Government activities and communications. Special advisers and State Secretaries appointed during the government term received the same training content.

27. Furthermore, the Government's internal website contains a database for State Secretaries and special advisers, which they are instructed to consult at the beginning of their employment relationship. The database contains topics, such as the rights and obligations of public officials, waiting periods, private interests, secrecy obligation, the ethics of public officials and anti-corruption activities.

28. With the entry into force of the new Transparency Register on lobbying in 2024, the Registrar for the Transparency Register, the National Audit Office of Finland (NAOF) and the Ministry of Justice have organised several awareness-raising events in 2024 and 2025 for parliamentarians, their staff members, and officials working in government ministries. PTEFs have been informed of and briefed on the Transparency Register.

29. As part of the Government's efforts to promote ethics, equality and non-discrimination, in June 2025, ministers, State Secretaries of the government parties and secretaries of ministerial groups participated in a training programme titled "Towards an Equal Finland" (*Kohti yhdenvertaista Suomea*). The purpose of the programme was to raise awareness of the views of Finnish society on non-discrimination, equality and the identification and intervention of racism[5]. The training forms part of the government's commitment to the "We talk actions" (*Me puhumme teoin*) campaign against racism.

30. In spring 2026, a training on corruption risk assessment will be organised for PTEFs, drawing from recent findings and recommendations by the NAOF to further strengthen good governance and corruption risk assessment[6]. This is in line with the current National Anti-Corruption Strategy and Action Plan, which aims to strengthen the anti-corruption and ethics awareness and capacities on a broad scale, including for PTEFs.

31. Training for managerial positions is provided by the Finnish Institute for Public Management. Of the six core themes, one focuses on Good Public Management which includes values and ethics. 310 civil servants, the majority of whom are mid-level managers, including personnel from law enforcement agencies, have already completed the integrity course available on the eOppiva.fi e-learning platform. Out of 130 senior managers, 16 have already attended the course, with numbers expected to rise in the future. Completion of the course has also been incorporated into the guidelines of the management agreement, which is an essential tool for setting the objectives of the civil service senior management.

32. The 2024 civil service survey showed that more than half of all respondents (54%) were familiar or somewhat familiar with the Code of Conduct on Civil Service Ethics, with senior management being more familiar than other groups. More than half of the respondents (58%) considered that additional training was necessary, and this view was

[5] https://valtioneuvosto.fi/-/yhdenvertaisuustiedonanto-etenee-ministereille-ja-valtiosihteereille-jarjestettiin-koulutus-osana-tiedonannon-toteutusta.

[6] https://www.vtv.fi/app/uploads/2025/06/NAOF-recommendations-6-2025-Capacities-for-anti-corruption-work-in-the-central-government.pdf and https://www.vtv.fi/en/publications/capacities-for-anti-corruption-work-in-the-central-government/

particularly marked among those who had encountered ethically challenging situations (73%). In response, the National Anti-Corruption Action Plan has provided for increased training for the period 2025-2027 (goal 2.3).

33. GRECO notes that the authorities have provided induction ethics training to PTEFs at the start of their mandate. The importance of providing integrity training for civil servants, including PTEFs, has been reflected in the National Anti-Corruption Strategy and Action Plan for 2025-2027. Additional training activities on lobbying, ethics, equality and non-discrimination were organised in 2024 and 2025, and further training on corruption risk assessment for the central government is scheduled for spring 2026. In view of these developments and the Finnish authorities' continued efforts to promote integrity and ethics training for PTEFs, both parts of this recommendation have been fully addressed.

34. GRECO concludes that recommendation ii has been dealt with in a satisfactory manner.

Recommendation iii

35. *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.*

36. It is recalled that this recommendation was previously assessed as not implemented. Steps had been taken to develop general standards of review, but the existing review procedures were not consistent, systematic and thorough. Nor were they conducted by trained personnel.

37. The Finnish authorities report that, under the State Civil Servants Act, asset and interest declarations are filed in conjunction with the appointment to office by PTEFs others than ministers in order to assess potential conflicts of interest prior to appointment. The declarations contain a separate commitment to renounce, when necessary, interests that could compromise the proper conduct of functions or endanger the impartiality of the public official. Updated instructions for filling vacancies (*Virantäyttöohje*), which provide standardised guidance for completing and reviewing these declarations, were issued in October 2024.

38. The same procedure applies to ministers, who file their disclosures, including an indication of potential impacts of conflicts of interest when taking up their duties. The Finnish system is based both on trust and regulation. The law obliges the appointed officials and ministers to provide correct information and also to inform of any changes with real-time transparency. An omission of an interest may constitute a negligent violation of public office. Consequently, there have been instances when ministers have given up or retained ancillary activities following the review by the Chancellor of Justice.

39. As stated in paragraph 16 above, between 2023 and 2024 the Chancellor of Justice reviewed ministers' private interest declarations on 18 occasions as part of legality supervision. The review is described as a formal measure, as demonstrated by a recent instance in which a newly appointed minister consulted the Chancellor of Justice on

ancillary activities. It illustrates the common practice of oversight of ministers' declarations of interests by the Chancellor of Justice.

40. The Ministry of Finance reminds ministries annually of their obligation to ensure that declarations are up to date. It provides trainings and guidance on the general duties and responsibilities of public officials, including on asset and interest declarations. The Ministry of Finance will continue to provide the guides and forms for submitting declarations of interest.

41. GRECO notes that, as from October 2024, standardised guidance has been issued to appointing authorities, including ministries, to conduct potential conflict-of-interest checks prior to appointment of public officials, such as PTEFs other than ministers. The guidance further requires officials to sign a written commitment to renounce conflicting interests. These measures constitute preventive steps in the right direction. In addition, based on the practice demonstrated by the Finnish authorities, the Chancellor of Justice oversees and reviews declarations of interests filed by ministers in order to identify any potential conflicts of interest at the time of their appointment.

42. Given the review carried out by relevant ministries in respect of PTEFs other than ministers, and the external and impartial role of the Chancellor of Justice in reviewing ministers' declarations of interest, GRECO considers that the existing practice warrants upgrading this recommendation to partly implemented. However, GRECO notes that such reviews are based solely on the information disclosed in the declaration forms. They are not grounded on a uniform verification methodology or checked against other existing databases, it being acknowledged that such cross-checks would require legislative amendments and additional resources. In GRECO's view, a system - or systems - for reviewing ministers' and other PTEFs' disclosures should involve a systemic process, ideally triggered automatically by risk-based factors upon the filing of declarations of interest, and aimed both to ensure completeness and accuracy of the declarations and to identify and manage conflicts of interest in a consistent manner.

43. At the same time, GRECO notes that the Ministry of Finance sends annual reminders and provides training to reviewers. However, information is lacking on the use of the reviewers' reports for individual counselling, as required by the second half of the recommendation.

44. GRECO concludes that recommendation iii has been partly implemented.

Recommendation iv

45. *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.*

46. It is recalled that this recommendation was previously assessed as partly implemented. A draft law on cooling-off periods for ministers was under public consultations. Waiting

period agreements would be concluded for senior civil servants prior to their appointment, while the six-month cooling-off period for special advisers was considered short.

47. The Finnish authorities now refer to the current Government's resolution on voluntary waiting periods[7] adopted on 20 June 2023, the day it assumed office. The commitment to implement the resolution has been renewed by the Government. Under this resolution, members of the Government have voluntarily committed to giving timely advance notice of any intention to transfer to other duties or activities. Such notifications are to be addressed to the Prime Minister and the Advisory Board on Civil Service Ethics. Upon receipt, the Board may recommend a cooling-off period of up to six month before a minister assumes new duties, provided that the transfer is likely to give rise to a conflict of interest or undermine trust in the functioning of public administration. The specific duration and content of the cooling-off period recommendation will be specified in the Board's statement.

48. The above measures were taken pending the adoption process by parliament of the draft legal amendments on cooling-off periods for ministers, which, if enacted, would extend the cooling-off period to 12 months. The draft amendments were submitted on 12 October 2024, referred to the Constitutional Law Committee for examination[8], and are expected to enter into force on 1 September 2027.

49. Furthermore, a survey conducted by the Ministry of Finance in 2023 did not identify any problems with the existing six-month cooling-off period applicable to special advisers, which was adopted by parliament (the period for civil servants is 12 months), during which compensation is paid to the individual concerned. A 2020 press article had noted that numerous agreements had been concluded with special advisers, costing tens of thousands of euros to the public purse. The Ministry of Finance has already issued guidance to streamline the procedure for non-competition agreement and organisation of tasks at the beginning and end of employment.

50. Lastly, the authorities report that the Transparency Register, which entered into force in 2024, requires lobbyists to disclose their activities to ministries and parliament. In the absence of a 12-month cooling-off period, this disclosure mechanism would help identify any PTEFs involved in lobbying during applicable waiting periods and serve as another safeguard for transparency and integrity.

51. GRECO notes that, with reference to paragraphs 37-42 above, all PTEFs are required to sign declarations of assets and interests prior to or at the time of joining the Government. The purpose of such declarations is to enable responsible officials in ministries and the Chancellor of Justice to identify potential conflicts of interest, including those originating from prior private activities, which PTEFs are committed to resolving. GRECO considers this practice and the standardised guidance to be useful preventive tools, provided that they continue to be used systematically in each case.

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[7] https://valtioneuvosto.fi/-/10616/valtioneuvostolta-periaatepaatos-ministerin-toimenpiteista-hanen-siirtyessaan-muihin-tehtaviin

[8] https://www.eduskunta.fi/FI/vaski/KasittelytiedotValtiopaivaasia/Sivut/HE_90+2024.aspx

52. GRECO further notes that draft legislative amendments introducing a 12-month mandatory cooling-off periods for members of the Government are pending before parliament. Pending their adoption, the Government has renewed its commitment to a resolution under which ministers voluntarily commit to giving advance notice of future post-government employment and to observing any waiting period of up to six months recommended by the Advisory Board on Civil Service Ethics. GRECO further underlines that, while voluntary in nature, these arrangements rely on the well-established trust element and the strong culture of transparency and accountability that underpin the Finnish system. In this context, GRECO welcomes the involvement of the Advisory Board, and encourages the Finnish authorities to proceed with the timely adoption of the legislative amendments.

53. The Government resolution complements the guidance issued by the Ministry of Finance concerning non-competition agreements and organisation of tasks at the beginning and end of employment, which applies to PTEFs other than ministers. Furthermore, Parliament has established a six-month cooling-off period for special advisers and a 12-month period for civil servants. GRECO recognises the legislator's discretion to differentiate between categories of officials. However, it stresses the importance of maintaining consistency, coherence and proportionality in the legislation and its application in order to maintain public trust in the integrity of the government.

54. GRECO concludes that recommendation iv has been dealt with in a satisfactory manner.

Recommendation v

55. *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).*

56. It is recalled that this recommendation was previously assessed as partly implemented. Regarding the first part of the recommendation, legislative amendments to the State Civil Servant Act had been adopted, making the content and time of declaration requirements for senior civil servants (including special advisers) standardised and specific. However, a lack of precise criteria as to the information to be reported, and the absence of clear time-limits for submitting the initial declaration and updates by ministers, persisted. No tangible steps had been taken to implement the second part of the recommendation.

57. The Finnish authorities report that, in relation to the first part of the recommendation, the content and time of financial disclosures for ministers and senior civil servants are standardised and specific. Ministers are required to submit declarations immediately upon taking office (generally within two weeks), which are checked by the Chancellor of Justice and handled in a government session. Both ministers and senior civil servants are

required to update the declarations if changes occur, with ministers reporting changes to the Prime Minister's Office (PMO). At the start of each calendar year, the PMO reminds ministers to report any changes. The Government forwards the information to parliament without delay. To date, the system has functioned well.

58. Turning to the second part, in September and October 2024 various bodies, such as the Advisory Board of Civil Service Ethics, the Anti-Corruption Cooperation Network and the Steering Group for the National Anti-Corruption Strategy, examined the question of requiring financial disclosure by spouses and dependent family members. The majority view was that such a measure was neither compatible with the Finnish system, which puts emphasis on the responsibility of the officeholder, nor necessary. The authorities acknowledge that this type of disclosure may be useful to uncover and deter conflicts of interests but maintain that identification and prevention of conflicts of interests may be achieved by other means, such as making declarations available in aggregate form through an accessible database, as envisaged in measure 3.1.2 of the National Anti-corruption Action Plan.

59. GRECO notes that, with respect to the first part of the recommendation, the financial disclosures forms for ministers and other PTEFs have become standardised and specific. They are to be filed when taking office (within two weeks) and updated annually only if any changes occur. In these circumstances, GRECO considers that this part of the recommendation has been dealt with in a satisfactory manner. As to the second part, GRECO notes that the question of requiring financial disclosures for spouses and dependent family members was considered but not pursued, on the grounds that it would be incompatible with the Finnish system and unnecessary. Given that the recommendation calls for consideration of such a measure, this part of the recommendation has been complied with.

60. GRECO therefore concludes that recommendation v has been dealt with in a satisfactory manner.

Recommendation vi

61. *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.*

62. It is recalled that this recommendation was previously assessed as partly implemented, following the launch of a reflection process on enhancing ministerial responsibility in August 2022, which has stalled ever since.

63. The Finnish authorities report that a review of the legal framework on immunities and privileges for ministers has been envisaged in the National Anti-Corruption Action Plan (measure 6.1.3). In response, the Ministry of Justice will carry out a study. The authorities anticipate that this recommendation may require constitutional amendments.

64. GRECO takes notes of the authorities' intention to review the legal framework on immunities enjoyed by members of the Government and expects that this review will

lead to the successful implementation of the recommendation by the expiry of the current National Anti-Corruption Action Plan in 2027.

65. GRECO concludes that recommendation vi remains partly implemented.

Preventing corruption and promoting integrity in law enforcement agencies

Recommendation vii

66. *GRECO recommended that the Police and the Border Guard develop a dedicated anticorruption strategy/policy which is made known to the public.*

67. It is recalled that this recommendation was previously assessed as partly implemented. The Border Guard had adopted a dedicated anti-corruption programme, based on a thorough risk assessment and internal consultations. While the Police had also adopted a dedicated anti-corruption policy, it had to be supplemented with an action plan which was under preparation.

68. The Finnish authorities now report that the Police's action plan has been adopted and published online. The main identified corruption risks relate to administrative risks (e.g. recruitment and appointment, secondary activities, political corruption and other undue influence), criminal risks (e.g. bribery, theft, fraud) and other risks (e.g. gifts and benefits, procurement, favouritism, law of silence, distortion of facts, abuse of discretionary powers). Control measures include the adoption of administrative practices on the receipt of donations, secondary activities, procurement, internal control and supervision, prevention and investigation as well as risk management. Additional control measures relate to training, internal and external communication and updated guidelines. All Police units will ensure that the anti-corruption policy is incorporated into staff training and that personnel complete a dedicated online workshop to be developed for this purpose. The action plan will be updated as necessary, and, in any case, at least every two years.

69. In addition, the authorities report that the Border Guard is in the process of updating its plan, taking into account the National Anti-Corruption Strategy, the results and findings of the NAOF and the outcome of a staff survey of knowledge of preventing and fighting corruption. The new programme will be submitted for consultation to all organisational units, with the aim of entering into force on 1 January 2026.

70. GRECO acknowledges the progress made by the Police in establishing an action plan to implement its dedicated anti-corruption policy, as well as the Border Guard's concrete measures to update its existing anti-corruption programme and to maintain it as a living document. It considers that this recommendation has been fully complied with.

71. GRECO concludes that recommendation vii has been satisfactorily implemented.

Recommendation viii

72. *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.

73. It is recalled that this recommendation was previously assessed as partly implemented, on account of the full implementation of its first part, the provision of integrity training in both the Police and the Border Guard, and the establishment of a confidential counselling mechanism for the Border Guard personnel. The only outstanding matter was the introduction of a similar mechanism within the Police.

74. The Finnish authorities report that the Police's senior management (81 people) attended a workshop on ethics in the leadership by the end of 2024. Also, the values included in the Police's anti-corruption policy were discussed amongst all personnel. In addition, ethical leadership has been included in the 2025 management agreements.

75. The need to establish a dedicated confidential counselling channel for ethical issues has been seriously considered by the National Police Board (NPB). A pilot scheme was tested but it only resulted in three contacts in the first year, all relating to harassment or discrimination. The Border Guard's experience, with the procurement, legal, and personnel divisions providing confidential counselling and supplying examples of ethical counselling in practice, has further confirmed the NPB's view that the existing arrangements should be retained. These include the occupational health and safety manager (who has given confidential advice in respect of discriminatory or inappropriate conduct); the legality control unit and legal unit of the National Police Board (which has been consulted for any issue regarding the interpretation of the Criminal Code); and the technology unit or the Police Materials Centre (which can provide guidance on procurement related matters, but has not yet been approached to do so).

76. GRECO notes that training in the Police continues to be provided to its staff, including ethical leadership training for senior management, contributing to the practical implementation of its code of ethics. It takes note of the authorities' position that having a single confidential counselling mechanism may not be the most suitable approach for the Police. GRECO recognises that Police staff members have access to several avenues to obtain confidential counselling, such as the employment protection officer, the legal affairs unit and the technology unit. In light of the above, GRECO accepts that confidential counselling channels are now made available within the Police. It nonetheless encourages the National Police Board to establish a coordinating system to ensure that counselling is consistent and effective, regardless of the channel chosen by staff.

77. GRECO concludes that recommendation viii has been dealt with in a satisfactory manner.

Recommendation xiii

78. *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.*

79. It is recalled that this recommendation was previously assessed as partly implemented, owing to the implementation of its first part, the adoption of the Whistleblower Protection Act and the development of internal reporting channels within the Border Guard and the Police. The Whistleblower Protection Act was adopted in implementation of the EU Directive Protection of persons who report breaches of EU law, and, therefore, it applies only to a limited list of sectoral areas connected to EU law. Further information was needed to assess the effectiveness of these channels and the protection afforded to whistleblowers in practice.

80. The Finnish authorities report that the Police's internal reporting channel continues to function well. It is well known amongst staff members, and information and instructions on its use are directly accessible on the intranet. No additional reports have been received since the previous report, which had recorded 112 internal reports filed from January to November 2023. The NPB has not been made aware of any retaliation against a whistleblower since the channel's introduction in 2018, which the authorities attribute mainly to the anonymity of whistleblowers. They add that any retaliatory measures would also breach other legislation, e.g. the State Civil Servant Act. The Police envisage further measures to strengthen whistleblower protection, including adding detailed information on the Whistleblower Protection Act and examples of situations falling within its scope on the intranet, as well as awareness-raising events and news items on the protection of whistleblowers and the functioning of the internal reporting channel.

81. The Border Guard's internal channel can also be used anonymously. In 2024, it received 19 notifications, 17 of which were made anonymously, concerning 10 cases. None of the notifications fell within the scope of application of the Whistleblower Protection Act. In 2025, six reports were filed. Although they led to follow-up actions such as the development of internal procedures or confidential counselling, none were classified as whistleblower reports.

82. The Whistleblower Protection Act establishes minimum requirements for internal reporting channels, including the obligation to appoint a person responsible for handling whistleblower reports, to acknowledge receipt of reports and to verify their accuracy. Anonymous reporting may be allowed if accepted by the institution. The Act prohibits retaliation, provides for the reversal of the burden of proof, guarantees the preservation of confidentiality and grants the right to compensation to whistleblowers who have suffered retaliation.

83. GRECO notes that, since the first part of the recommendation has been fully implemented, it will focus on the progress made under the second part. It recalls that it had previously welcomed the adoption of the Whistleblower Protection Act, which establishes minimum requirements and protections for whistleblowers, albeit with a limited scope of application. In response, both the Police and the Border Guard have set up and maintained internal reporting channels. Anonymous reports were filed with the Border Guard's internal reporting channel in 2024 and 2025, while none were made with the Police during the same period. The Police plans to take additional measures to encourage whistleblowing. Although the Border Guard's reports led to follow-up actions, none were classified as whistleblower reports. GRECO considers that this may be explained by the limited scope of the Whistleblower Protection Act. The authorities await the outcome of the ongoing revision of the relevant EU law in order to align the

national legislation accordingly. This matter will be followed up in the next evaluation cycle. In these circumstances, both parts of the recommendation have been dealt with in a satisfactory manner.

84. GRECO concludes that recommendation xiii has been dealt with in a satisfactory manner.

Recommendation xiv

85. *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.*

86. It is recalled that this recommendation was previously assessed as partly implemented. The Border Guard and the Police had developed the requisite guidance and ensured that their staff received training on whistleblower protection.

87. The Finnish authorities report that the Police has provided guidance and training to all levels of hierarchy. In 2023, three training workshops were organised, reaching 80 high ranking officials. In 2024, four workshops took place, two for all staff and two attended by 55 senior level officials. In 2025, the Police's top management received training on whistleblower protection.

88. The Border Guard reports that all senior management completed the whistleblowing course in 2023 and the anti-corruption package in 2024, with the latter now established as an ongoing practice. The anti-corruption lawyer ensures that every newly appointed senior manager attends these trainings upon taking up a new post. In addition, all staff members, including senior and middle management, completed the whistleblowing training in 2023 and again as part of the anti-corruption education package at eOppiva.fi in 2024. In total, 3 024 staff members had completed the anti-corruption training package by 17 September 2025.

89. GRECO takes note of the detailed information provided on the training of the Police and the Border Guard. It considers that this part of the recommendation has been fully met, dedicated guidance having been developed earlier.

90. GRECO concludes that recommendation xiv has been satisfactorily implemented.

III. CONCLUSIONS

91. In view of the foregoing, GRECO concludes that Finland has implemented satisfactorily or dealt with in a satisfactory manner eleven of the fourteen recommendations contained in the Fifth Evaluation Round report. The remaining three recommendations have been partly implemented.

92. More specifically, recommendations ii, iv, v, vii, viii, ix, x, xi, xii, xiii and xiv have been implemented satisfactorily or dealt with in a satisfactory manner, and recommendations i, iii, and vi have been partly implemented.

93. With respect to persons entrusted with top executive functions (PTEFs), visible progress has been made on several fronts. A system of confidential counselling for civil servants and PTEFs appears to be in place. Enforcement and sanction mechanisms exist for PTEFs, which are set out in various laws. Induction training was provided to PTEFs at the start of their mandate, with additional trainings organised in 2024 and 2025 and scheduled for 2026. Preventive measures have been taken to review and manage the disclosure of pre-employment and post-employment conflicts of interest, by standardising the content of declaration of assets and interests. Furthermore, the Government has adopted the National Anti-Corruption Strategy and Action Plan for 2025-2027, setting out measures to address the outstanding recommendations, including the consolidation of integrity rules into a dedicated document for ministers and the review of the legal framework on ministries' immunities and privileges. GRECO welcomes these planned steps as positive developments and encourages the authorities to ensure their timely completion.

94. With respect to law enforcement agencies, all recommendations have been fully implemented. An action plan has been adopted to complement the implementation of the Police's anti-corruption policy, and the Border Guard is updating its existing anti-corruption programme. Ethical leadership training has been provided to the Police's senior management, and several confidential counselling channels are now available to Police staff. The protection of whistleblowers has been strengthened in law, with internal reporting channels established within both the Police and the Border Guard. Training on whistleblower protection has been provided to all levels of command in both law enforcement agencies. Nevertheless, the national law may be amended in the future to further enhance its effectiveness and broaden the range of reports falling within its scope of application.

95. In accordance with Rule 31 revised bis, paragraph 10, of GRECO's Rules of Procedure, the adoption of this Second Addendum to the Second Compliance Report terminates the Fifth Round compliance procedure with respect to Finland. The Finnish authorities may, however, wish to inform GRECO of the developments concerning the implementation of outstanding recommendations i, iii and vi.

96. Finally, GRECO invites the Finnish authorities to authorise, as soon as possible, the publication of the report, to translate it into the national language and to make the translation public.