

# **OECD Anti-Corruption and Integrity Outlook: Country Fact Sheet 2024**

# Finland

## Contextual factors

State structure	Executive power	Legislative system	Legal system
Unitary	Parliamentary	Unicameral	Civil law

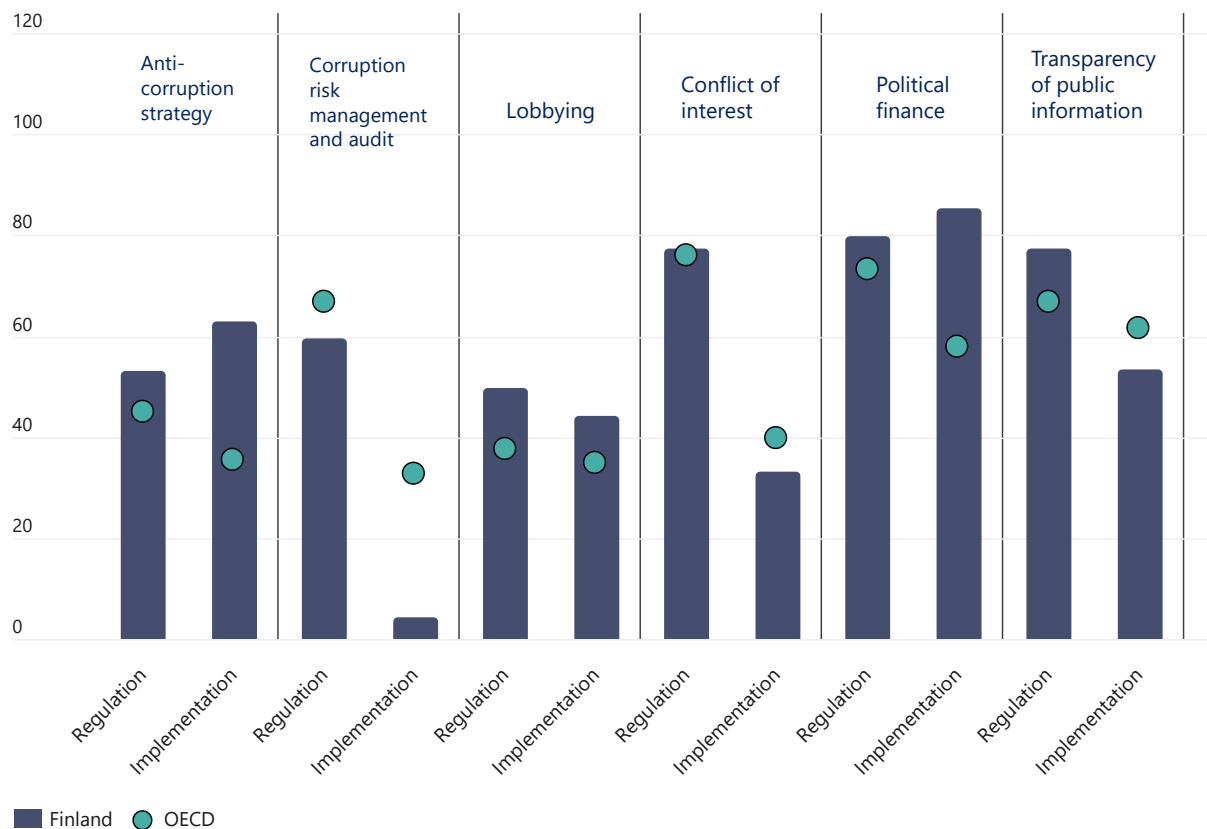
### ***Strategy and institutions on anti-corruption and public integrity***

Finland's [National Anti-Corruption Strategy 2021-2023](#) has the aim of intensifying the fight against corruption in the short term, and in the long term to build a society where attempted corruption is not successful. The strategy also foresees the development of a situation analysis to identify existing public integrity risks. In terms of institutions, the [Ministry of Justice](#) oversees the planning and coordination of anti-corruption activities. The preparation and steering group appointed by the Ministry of Justice guides and coordinates the implementation of the Strategy and the associated Action Plan. It reports on the progress of the measures to the Ministerial Working Group on Internal Security and Strengthening the Rule of Law.

The country has an independent body for overseeing political finance and the lobbying register ([National Audit Office of Finland](#)) and a central government unit for open data policy ([Ministry of Finance](#)). However, there is no central government function for public information issues and no central harmonisation unit responsible for internal audit and internal control.

## Overview

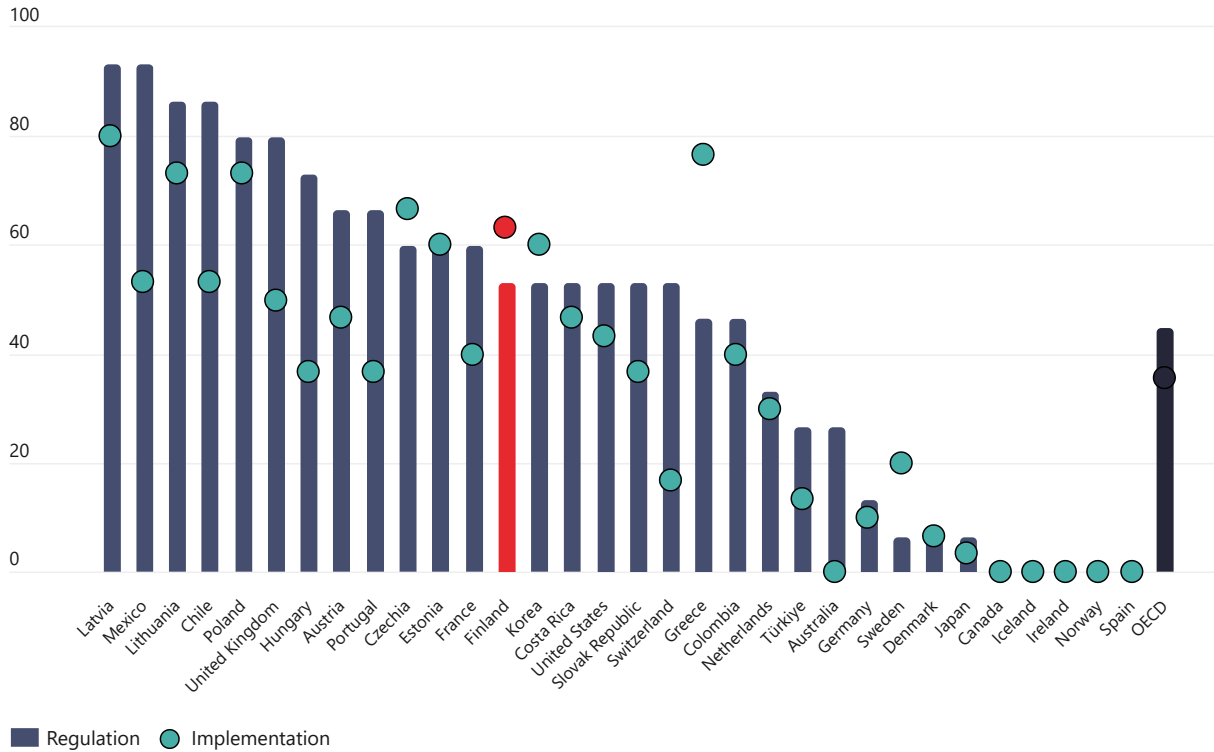
Figure 1. Overview



Greatest strengths	Areas to improve
Political Finance - regulation	Lobbying
Conflict of interest - implementation	Corruption risk management and audit – implementation
Transparency of public information - regulation	Transparency of public information - implementation

## Anti-corruption strategy

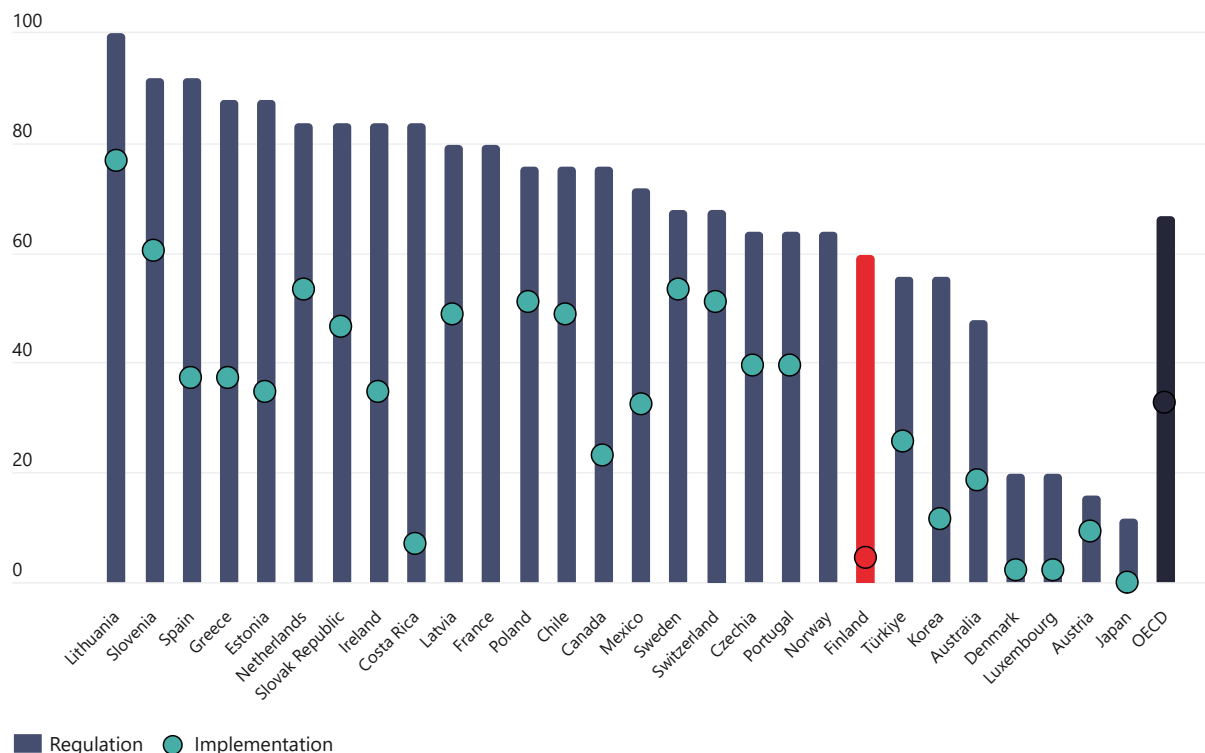
Figure 2. Anti-corruption strategy



Finland fulfils 53% of OECD criteria on the quality of its strategic framework and 63% for implementation in practice, compared to the OECD average of 45% and 36% respectively. Finland's National Anti-Corruption Strategy 2021-2023 has broad coverage and refers to several international legal instruments relating to public integrity. However, it does not include outcome-level indicators for the public integrity objectives. Lead organisations for the objectives are identified in the action plan. In terms of inclusiveness and transparency of intergovernmental and public consultations, the strategy underwent inter-governmental consultation although there are no mandatory procedures for it.

## Corruption risk management and audit

Figure 3. Corruption risk management and audit

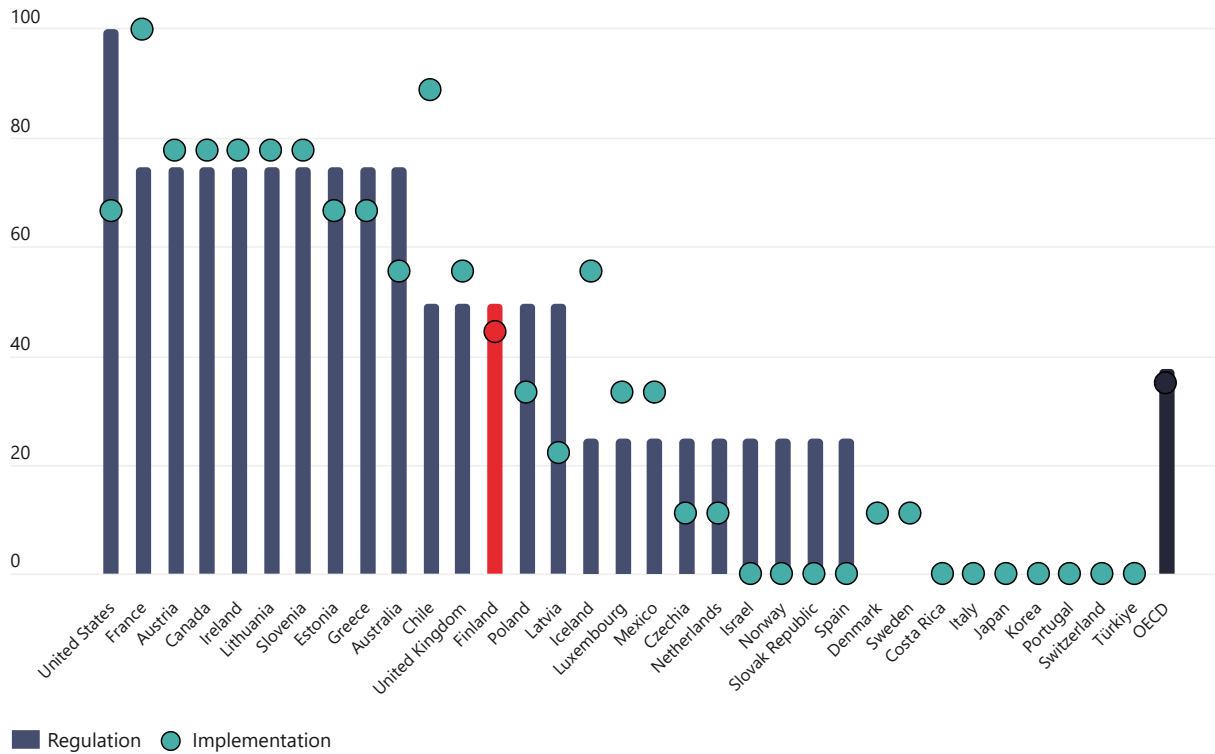


As measured against OECD standards on risk management, which include internal control and internal audit, Finland fulfils 60% of criteria for regulations but only 5% for practice, compared to the OECD average of 67% and 33%, respectively. The regulations include guidelines on fraud and corruption prevention and define managerial responsibility regarding the implementation of internal audit and control. Finland has also published standards of conduct and ethical behaviour for ministers, members of parliament, civil servants and other political appointees. Its risk management framework, based on the ISO 3100 standard, explicitly addresses public integrity risks and includes the preparation of entity-wide risk register in each public body. Despite these regulations, there is an implementation gap, showing a lack of consistency and harmonisation across ministries and agencies. There is no central harmonisation unit developing internal audit and internal control systems, as Finland's regulations assign agencies and ministries with the responsibility to develop their individual systems.

Finland's implementation rate of internal audit recommendations (80%) and public organisations covered by internal audit regulations (100%) are above the OECD average. However, the regulations on internal audit do not specify the operational arrangements for internal audit and instead allow management in each public body to determine whether or not to introduce internal audit. There are no published standards directly aimed at the conduct and ethical behaviour of internal auditors. In practice, while all organisations sampled have an audit charter in place less than half conducted external quality assurance of the internal audit function and there is no certification scheme for internal audit professionals operating at the national level.

## Lobbying

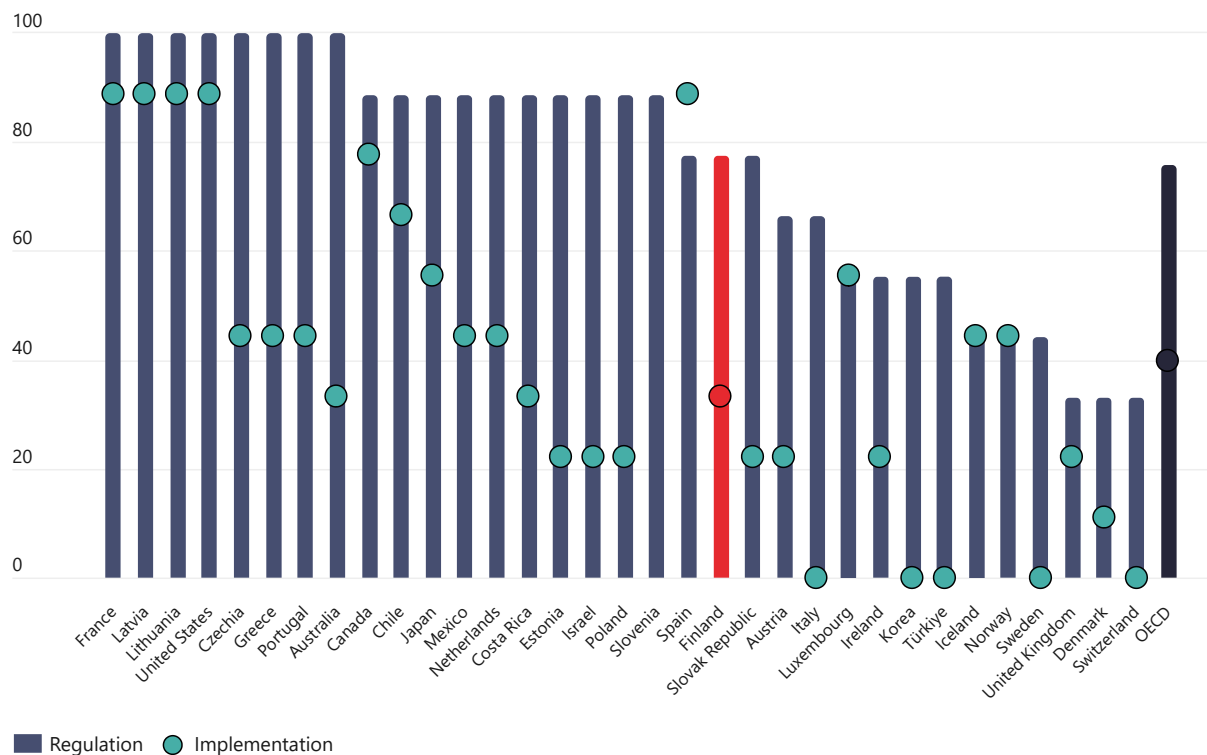
Figure 4. Lobbying



As measured against OECD standards on lobbying, Finland fulfils 50% of criteria for regulations and 44% for practice, compared to the OECD average of 38% and 35%, respectively. While lobbying activities and which actors are considered as lobbyists are defined, there are no specific sanctions for breaches in transparency in lobbying. In practice, the National Audit Office is the supervisory function in central government responsible for overseeing lobbying. However, while a lobbying register - the Transparency Register - is available online, it does not include information on names of individual lobbyists, specific legislation or regulations targeted by lobbying, or organisations' budgets and expenses for lobbying.

## Conflict of interest

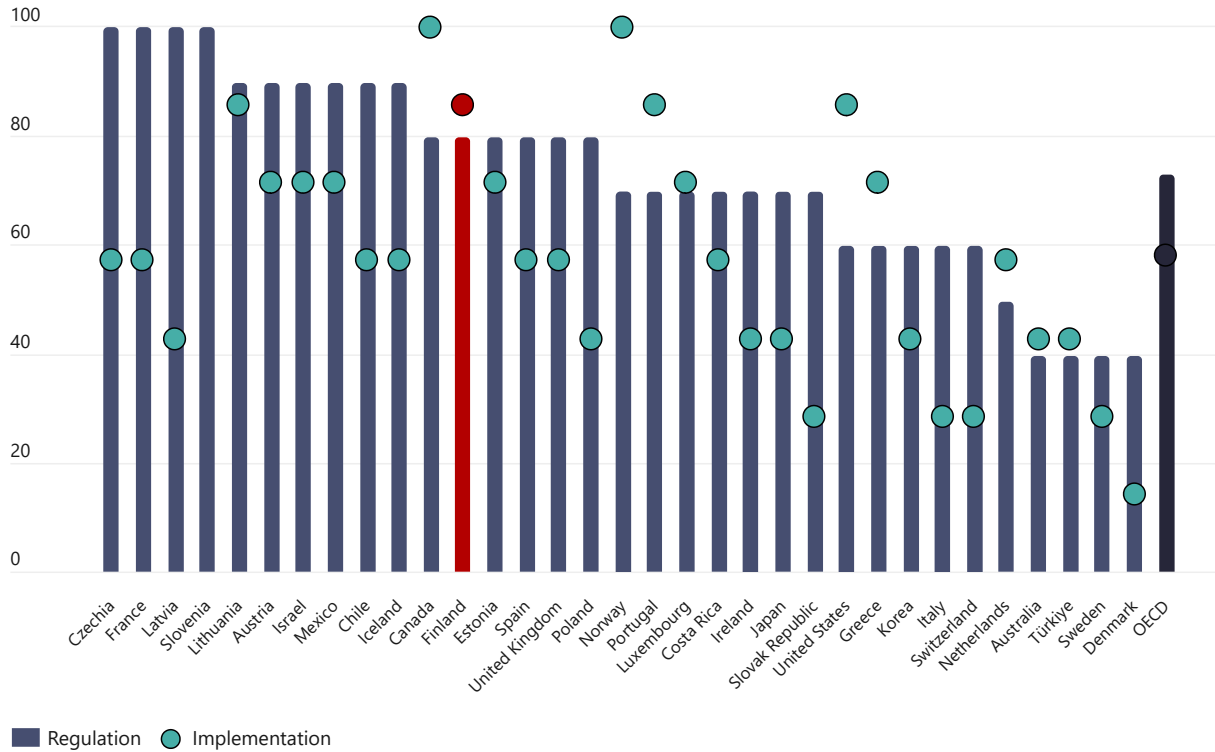
Figure 5. Conflict of interest



As measured against OECD standards on conflict of interest, Finland fulfils 78% of criteria for regulations but only 33% for practice, compared to the OECD average of 76% and 40%, respectively. The framework defines circumstances and relationships that can lead to conflict-of-interest situations for public officials as well as institutional responsibilities. Any member of Government or Parliament is required to submit an interest declaration, as are judges, public officials in a high-risk position and top-tier civil servants. However, there is no specific process for verifying the content of interest declarations. Additionally, there is no data available on the rate of verification of declarations. Individual authorities are responsible for ensuring that public officials adhere to the requirements.

## Political finance

Figure 6. Political finance

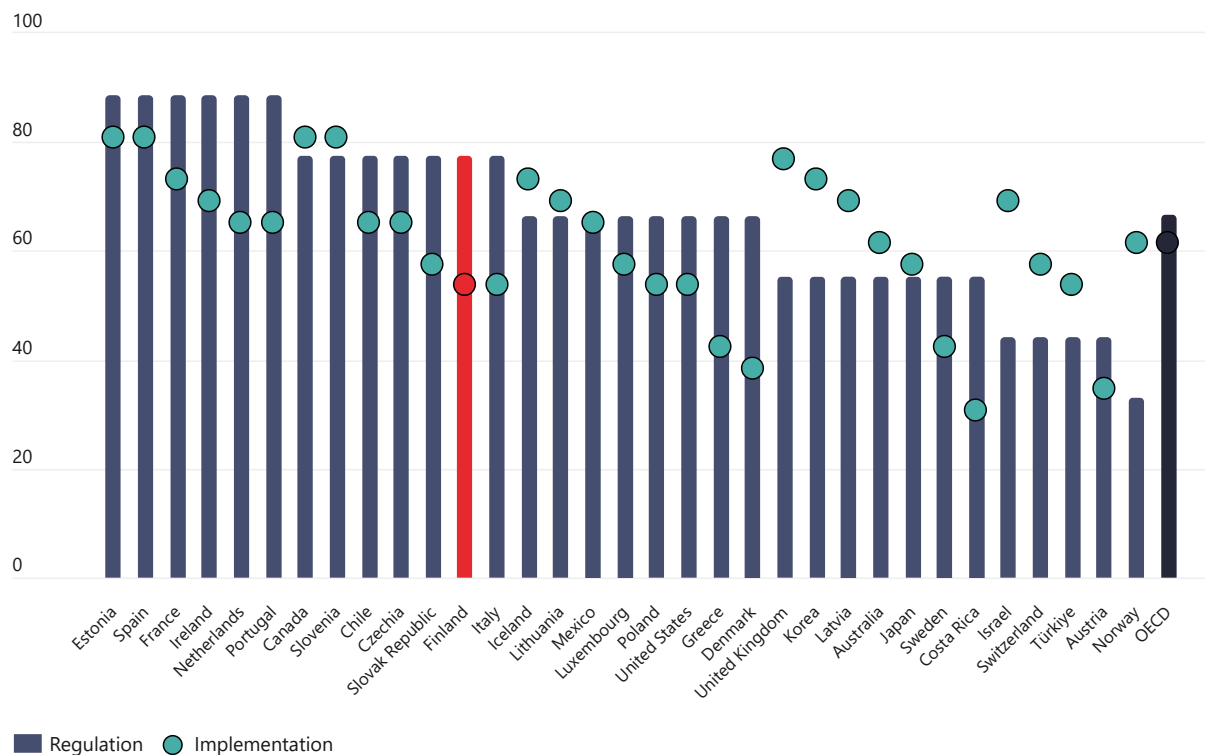


As measured against OECD standards on political finance, Finland fulfils 80% of criteria for regulations and 86% for practice, compared to the OECD average of 73% and 58%, respectively. The country's framework includes personal liability for electoral candidates, proportionate sanctions for breaches of established rules, and bans on contributions from foreign states and enterprises as well as publicly owned enterprises. Comprehensive reporting requirements and mandatory public disclosure of party finances are in place. Additionally, the NAOF has the mandate to oversee the financing of political parties and election campaigns. It discloses information regarding breaches and investigations and has certified auditors on its payroll. All political parties have submitted annual accounts within the timelines defined by national legislation and their financial accounts are publicly available on a single online platform. However, while its regulations prohibit political parties from accepting donations whose donor cannot be determined, the prohibition does not apply to aid received from ordinary fundraising. Therefore, there is not a complete ban on anonymous donations.



## Transparency of public information

Figure 7. Transparency of public information



As measured against OECD standards on public information, which includes access to information and open data, Finland fulfils 78% of criteria for regulations and 54% for practice, compared to the OECD average of 67% and 62%, respectively. Finland has a comprehensive access to information law—the Act on the Openness of Government Activities—although it allows fees to be charged for retrieving, reproducing, or mailing information. Regulations establish that Finland’s Government data are “open by default”. While many key datasets related to integrity are published online, ministers’ agendas and salaries of individual senior civil servants are not publicly available on a central government website, and there is no aggregated data available on requests for access to information. In practice, while the Public Information Management Board has the monitoring function for open data policy at the level of central government, there is no dedicated supervisory body responsible for overseeing the procedure of requesting access to public information.