

HELP DESK

PROVIDING ON-DEMAND RESEARCH TO HELP FIGHT CORRUPTION

COUNTRIES PERFORMING WELL IN THE CPI

QUERY

Why are the countries on top of the CPI successful in fighting corruption?

PURPOSE

We would like to know whether they have transparency mechanisms that could be applied to the Israel situation

CONTENT

1. Introduction
2. Finland
3. Sweden
4. Denmark
5. New Zealand
6. References

SUMMARY

Finland, Sweden, Denmark and New Zealand consistently perform well in the Corruption Perceptions Index and other major governance indicators. While these countries share common characteristics that may create enabling conditions for controlling corruption such as high GDP per capita, equity and literacy rates, media freedom and government openness, etc, there are not many studies that document whether, why and how these countries have managed to limit levels of perceived corruption. In analysing those well performing countries in controlling corruption, this answer focuses more specifically on some of the transparency and accountability mechanisms they have established that could potentially apply to Israel, such as, among others, open government initiatives, regulation on procurement, special anti-corruption agencies, performance budgeting.

Enquirer: TI Israel

Author(s)

Maira Martini, Transparency International,
mmartini@transparency.org and Marie Chêne,
Transparency International,
mchene@transparency.org

Reviewed by

Robin Hodess, Ph.D., Transparency International,
rhodess@transparency.org

Date

Submitted: 19 October 2011

Responded: 14 November 2011

CAVEAT

There is only limited research available on countries that are perceived as successful in controlling corruption. More research would be needed to analyse well performing countries and be able to draw lessons from their anti-corruption approaches. The present answer summarises the state of research in this field, based on available evidence and case studies.

Number: 3

1 INTRODUCTION

Finland, Sweden, Denmark and New Zealand consistently perform well in the Corruption Perceptions Index, and have been consistently ranked among the countries that are perceived to be the least corrupt of all the countries surveyed. Yet there is little research available that specifically focuses on whether, why and how these countries have managed to contain corruption levels. Most anti-corruption research tends to focus on identifying underlying causes for poor performance in controlling corruption and, apart from the Hong Kong and Singapore cases which have been discussed and documented in many academic papers (see appendix), there is very little research available on countries that are perceived as successful in this regard. More research would be needed to analyse well performing countries and be able to draw lessons from their anti-corruption approaches.

There is a broad consensus that fighting corruption involves strengthening the key public institutions, and non-state actors that constitute the integrity system of a country through a systemic and holistic strategy, as reflected by TI's National Integrity System approach. Among other factors, robust integrity systems have well functioning public participation, information disclosure, whistleblowing and transparency mechanisms, etc. Preliminary findings from upcoming National Integrity System country studies for Finland, Denmark and Sweden indicate that this system performs well in these countries (Transparency International, Forthcoming).

What are the factors that support the effective establishment and functioning of national integrity systems? Finland, Sweden, Denmark and to a certain extent New Zealand all share a set of common characteristic that are typically correlated with lower levels of corruption and could contribute to create an enabling environment for controlling corruption. Cross country data indicates that control of corruption is positively correlated with indicators such as GPD per capita, economic equality, human development indicators, government effectiveness, etc (Rothstein; Holmberg, 2011 and Kaufmann, 2002). Recent studies also show that freedom of the press is positively correlated with control of corruption among well-established electoral democracies (Fardigh, 2011). Beside a strong commitment by political leaders, Finland, Denmark, Sweden, and New Zealand perform well on those socio-economic indicators. They have high GDP per capita, low inequality rates, literacy rates close to 100%, and they have human rights issues (e.g. gender equality,

freedom of information) as priorities in their agendas and perform well in terms of government openness and effectiveness¹.

Beyond these general considerations, in analysing well performing countries in controlling corruption, this answer focuses more specifically on the transparency and accountability mechanisms they have established in areas where Israel is weaker, as per the issues of concern identified by the Global Integrity 2006 report². Israel receives an overall 'strong' rating in the 2006 report, but the country is considered weak in Government Accountability, particularly with regards to budget processes, and to Administration and Civil Service, where the country shows deficiencies in the areas of civil service regulation, disclosure of information to the public, implementation of whistleblowing measures, and procurement.

2 FINLAND

Overview

Finland is consistently ranked by Transparency International's CPI as one of the "cleanest" countries surveyed. Finland also performed very well on all areas of governance assessed by the World Bank Worldwide Governance Indicators such as voice and accountability, government effectiveness, regulatory quality, rule of law and control of corruption.

What makes Finnish politics cleaner than most countries? A 2009 paper examines the Finnish model of government, looking at the factors that contribute to the country's governance achievements (Zook, D., 2009). Key determinants of Finland's clean politics include factors such as social trust, civic activism, as well as transparency and accountability mechanisms that allow Finnish citizens to monitor their politicians. More specifically, the paper argues that two major factors contribute to Finland's clean politics:

- The government design facilitates the creation of a vibrant and diverse array of civil society actors;
- It also provides effective channels of communication that allow citizens to reach politicians directly and hold them accountable for their action.

¹ See: <http://www.iadb.org/datagob/>

² The Global Integrity Report measures the existence and effectiveness of anti-corruption mechanisms in several countries.

The combination of citizens being empowered to act against corruption and government policies to keep the system open and transparent is seen as key contributing factor to the Finnish success in controlling corruption. In particular, this has been made possible by creating a comprehensive system of e-governance, designed to facilitate both government-to-citizen communication and citizen-to-government communication, providing direct access to law and policy makers and direct links with public institutions in the areas of health, education and civil service.

The author concludes that, contrary to Singapore's top down approach to anti-corruption, which is economically unsustainable for most countries, this bottom-up model based on public trust, state-society transparency and social capital is affordable, transferable and adaptable to very different political contexts.

Corruption control system in Finland

Most papers agree that control of corruption in Finland can not be attributed to any specific reform in any particular sector but to a larger political and cultural context and social order that leave little room for corruption to flourish. However, a 2007 paper identifies among others key issues that appear most essential in controlling corruption (Salminen A. et al, 2007):

- A good administration which produced a sound ethical framework for the public sector and links corruption control to values, codes and principles;
- Integrity of civil servants guaranteed through formal and informal regulations, an effective reporting system, value-led management as well as peer pressure;
- Legal framework criminalising a wide range of corruption related abuses and an independent and efficient judiciary.

Another study attributes low incidence of corruption in Finland to factors related to the administrative system, law enforcement and social factors (Jouttseni, M. and Keränen, J, 2009).

The administrative system is relatively "low", with few levels of bureaucracy and considerable degree of autonomy on the local and municipal level. Appointments are based on merits, with only a few top positions appointed on political grounds. New office holders are informed and trained on ethical values and provided information on typical situations where the risk of corruption may arise. Collegiate decision making based on the "referendary system" involves

both the decision-maker and the referendary which prepares the matter for decision by his superior and reduces bribery risks by limiting discretion in decision-making. As already mentioned, transparency through open access to public records and e-democracy are very much advanced in Finland.

In terms of law enforcement and court system, Finland has an efficient court system, independent prosecutorial services, qualified and trusted police forces which have the capacity to investigate and prosecute corruption cases even in the absence of a specialised anti-corruption agency.

Other factors

In terms of social factors, Finland can be described as democratic and equalitarian. High adult literacy rates suggest that citizens have the capacity to understand, exercise and protect their rights.

Finland performs well in terms of gender equity and has a strong female parliamentary representation. Although women's participation in public life shouldn't be promoted as an anti-corruption tool *per se* but as a basic right in itself, some authors credit the presence of women in decision-making posts as a contributing factor to the country's success in curbing corruption (Foreign Affairs Ministry of Finland, 2006).

Other possible determinants of Finland's clean politics are the low income disparity and adequate remuneration of public servants: global comparisons indicate that the salaries of Finnish public officials are reasonable and income disparities among the lowest in the world (Foreign Affairs Ministry of Finland, 2006).

3 SWEDEN

An historical perspective

Corruption is perceived as almost nonexistent in Sweden as reflected by major governance indicators. The country ranked only behind Denmark, Singapore, New Zealand (sharing the first position), and Finland in TI's 2010 CPI. A research conducted by Bauhr et al (2010), which explores the perceptions of corruption among ordinary citizens, confirms the view of Sweden as a country where corruption is rare and citizens, like in many other countries of the world, have very little tolerance for corruption.

However, this has not been always the case. A study conducted by Rothstein (*Forthcoming*) shows that during the 18th and early 19th century Sweden was, by today's standards, considered systematically corrupt.

The situation changed by the end of the 19th century when public positions were no longer seen as an opportunity to extract rents from the state (Rothstein, B., 2011).

Several measures have contributed to change the situation. These include the abolition of formal aristocratic prerogatives for higher public position, the revision of the wage system for public servants, the establishment of a bicameral Parliament, the enactment of a criminal code - including a law on misconduct in public office, and the abolition of the prerogative given to the Government to confiscate newspapers, are examples of the reforms implemented. Rothstein highlights that these reforms were rarely intended towards directly reducing corruption but more towards increasing the efficiency of public institutions.

Studies have also shown that Sweden has a long tradition of promoting openness and accountability within the public administration. The Swedish principle of public access to official documents is one of the oldest established in the world, dating back to 1766, which could possibly have an influence on the "culture" of openness that permeates politics and bureaucracy in the country (Levin, 2009). In addition, Sweden has a comprehensive legislation on corruption which is fully implemented, a functioning ombudsman office and an independent and fair judiciary.

Example of Swedish transparency mechanism: budget transparency and performance budgeting

Sweden is also known for having a transparent budget process, a mechanism which is fundamental to hold governments accountable but has not yet been fully implemented in Israel, as stated in the Global Integrity Report (2006).

Proper disclosure of budget information closes the door to waste and misappropriation of public funds. Therefore, countries should seek to promote information disclosure as well as enhance citizens' participation throughout the budget process.

According to the Open Budget Index, published by the International Budget Initiative (2010), Sweden is among the countries that provide extensive information on the central government's budget and financial activities during the budget process, which allows citizens to assess how their government is managing public funds. The index analyzes the adequacy and availability in eight phases of the budget process: pre-budget statement, executive's budget proposal, enacted budget, citizens budget, in-year reports, mid-year review, year-end report, and audit report. Sweden provides comprehensive reports

on all phases, except for the mid-year review, which is not published.

Several OECD countries have used performance budgeting - a form of budgeting that links funds allocated to measurable results (outcomes/outputs) - as part of their efforts to improve public sector performance, enhance accountability to politicians and the public, and improve expenditure control as well as allocation and efficient use of funds. Sweden has also adopted management by performance in its public administration in the late 1980s and, later on, it has integrated it into the budget process³. Performance management was introduced both as a tool for the government's budget process, and as a way for the government to control its agencies, which are an important instrument in the governing of the country⁴.

In terms of replicability of this model to other contexts, studies conducted by the OECD (Performance Budget: a User's Guide, 2008) show that there is no single model of performance budgeting. Even when countries adopt similar models, it is always important to adapt them to the country's national capacities, cultures and priorities. In the case of Israel, further research on the budget process would be needed in order to assess whether and how to implement performance budgeting in the country as well as improve budget transparency.

4 DENMARK

Overview

Denmark also consistently performs well in all major governance indicators. Some researchers believe that the relatively low levels of corruption in Denmark can be partly explained by historical factors and consider the absolute monarch to be at the origin of the Danish tradition of low corruption in the 1800s, by systematically cracking down on public employees stealing from the public treasury and introducing new rules for wages and pensions for civil servants (Mungiu-Pippidi, 2010; Transparency International, Forthcoming).

More recently, Denmark has demonstrated high commitment against corruption and taken an active part in the international fight against corruption. It has signed and ratified several anti-corruption instruments, such as the OECD Anti-Bribery Convention and the UNCAC, which have resulted in changes in the

³ More information on performance budgeting in Sweden available at: <http://ideas.repec.org/a/oec/govkaa/5kzn0vp0r5jh.html>

Danish legislation to meet the requirements of the country's international commitments. In addition, Danish International Development Agency (DANIDA) is also known for implementing a zero tolerance policy for corruption in aid funded programmes and has initiated several initiatives engaging public officials, civil society and the private sector.

According to an upcoming National Integrity Study (NIS) by Transparency International, the institutional framework against corruption is generally perceived to be strong and efficient. Law enforcement institutions are perceived as effective, independent institutions which enjoy high levels of public confidence. Other institutions such as the National Audit Office or the Parliamentary Ombudsman are also considered to function effectively. Public institutions - and to some extent private companies - generally operate transparently, providing easy access to information through updated websites. Parliament, in particular, can be credited for its efforts to inform and communicate about its work in an accessible and user-friendly manner (Transparency International, Forthcoming).

Apart from this forthcoming NIS, studies analyzing the Danish success in fighting corruption are scarce. The literature identifies a few areas of "good practice", such as codes of conducts, private sector related initiatives and e-governance, which could be of interest for Israel in order to enhance professionalism and effectiveness in the public sector.

Code of conduct for public officials

In 2003 the Danish Government launched its „Action Plan to Fight Corruption“. The plan was reviewed by the Ministry of Foreign Affairs in 2011, when a new Anti-Corruption Policy was approved. This action plan includes a Code of Conduct applicable to all employees working in the Ministry of Foreign Affairs in Copenhagen, at the Danish Embassies, Consulates-General, Representative Offices and Trade Commissions. With this broad code's coverage, the Government seeks to ensure and support work ethics characterised by the highest standards of personal and organisational integrity, inside and outside Denmark. The Code also provides guidelines to employees on their required conduct when confronted with corruption, corrupt practices or corrupt propositions, and when working to prevent corruption.

Transparency of Ministers' spending and activities

Denmark has also implemented several other transparency and integrity mechanisms which might have a positive impact on control of corruption and good governance. One example is the Government

Openness System (åbenhedsordning) approved by the Parliament in 2009. This system aims at enhancing transparency by obliging Ministers to monthly publish information on their spending and activities in five categories: (i) entertainment; (ii) official journeys; (iii) received gifts; (iv) official representation; (iv) prospective of official activities in the following month.

E-government

E-government contributes to the Danish efforts to create an open and transparent government. As the OECD report *Efficient e-Government for Smarter Public Service Delivery* has pointed out, Denmark is at the front position of e-government development.

Currently, there are several initiatives in place aiming at creating an accessible and effective public sector. For instance, in the project NemID ('easy ID) data from central registers are made available to citizens and business using one single encrypted login to log on both private banks and all public sector websites. The information can be useful especially on matters of health, taxation and housing. There is also an unified portal, borger.dk ("citizen.dk) through which citizens have the opportunity to engage with the public sector. And the "digital document box" allows for two-way communication between citizens, public organisations and businesses. Nevertheless, Denmark has also kept citizen service centres in all municipalities in case citizens want to interact with the public sector in a more "traditional" way.

E-government solutions have shown particularly important to improve the quality and efficiency in the delivery of public sector, but also to increase citizens' participation, transparency and impartiality on the delivery of the services.

Business and Corruption

There are also a number of private sector related activities which could contribute to foster a corruption free business environment and culture.

For example, based on the UN Global Compact Programme and the OECD guidelines for multinational enterprises, the Danish Industry (DI) and the Economic and Business Affairs have developed a Corporate Social Responsibility (CSR) Compass (www.csrkompasset.dk) where trade associations and individual companies can develop their own code of conduct and assess company-specific risks. The CSR Compass provides companies with tools to design a CSR policy that takes into account individual company's risks and suppliers (Transparency International, Forthcoming).

Another transparency mechanism which is unique to the Danish system is that all companies have to disclose their annual accounts, which is then made publicly available and published on www.cvr.dk.

There are also other related initiatives which seek to raise awareness and provide anti-corruption tools to private sector actors. For example, the "Business Anticorruption Portal" was established in cooperation between the Danish Foreign Ministry and Global Advice Network in 2006. The Portal is intended to help small and medium size companies avoid bribery and extortion by providing them with necessary information and tools, free of charge. (Please see: ¹ See: <http://www.business-anti-corruption.com/>).

5 NEW ZEALAND

Overview

In 2010, Transparency International's CPI ranked New Zealand – together with Denmark and Singapore - as one of the best performers of the 178 countries surveyed in terms of perceived levels of corruption. Since 1995, when the index was created, the country has not been ranked below the fourth place. Other indicators confirm this picture. According to the World Justice Project which publishes the Rule of Law index, New Zealand also stands out as one of the best performers of the 66 countries indexed in many and the best performer in Asia. The country ranks first in absence of corruption and is positioned in the top five in the world in seven of the eight categories of the Index. Government agencies and courts in the country are efficient, transparent and free of corruption. Moreover, fundamental rights are strongly protected.

However, as for the other countries, New Zealand's perceived success in fighting corruption is not well documented. What is known is that the country has a relatively robust integrity system, performs well in many of the socio-economic indicators that are typically correlated with lower levels of corruption and has adopted several transparency mechanisms which might contribute to its performance in controlling corruption and could also be relevant to Israel. As previously mentioned, Israel presents serious deficiencies in both public procurement and access to information; areas in which New Zealand is considered to have as one of the best international practices in place (OECD 2007).

Open Government

Access to information is a precondition for public scrutiny and fundamental for open government. In New Zealand, there is a widely held view that the

Official Information Act⁵ has been a major safeguard against corruption in government. The country established the official information act in 1982 aiming at increasing the availability of official information to (i) promote more effective public participation in policy making and administration; (ii) promote the accountability of ministers of the Crown and government officials; (iii) protect sensitive information where necessary in the public interest or to preserve personal privacy (Aitken, 1998)

Furthermore, there has been a profound culture change in the government and the public service away from a climate of secrecy towards greater openness. One of the aims of the changes was to make public servants and Ministers more accountable for their respective spheres of responsibility. In this respect the provisions of the State Sector Act, the Public Finance Act and the Fiscal Responsibility Act reinforced and gave legislative effect to the objectives of the Official Information Act.

In particular, the Fiscal Responsibility Act, enacted in 1994, aims at improving fiscal policy by specifying principles of fiscal management and strengthening reporting requirements. In this sense, Governments must publish a Budget Policy Statement before the annual budget and a Fiscal Strategy Report at the time of the budget. These publications must demonstrate the consistency of the Government's short-term fiscal intentions and long-term fiscal objectives with the principles of responsible fiscal management.

Public Procurement

Public procurement is increasingly recognised as a central instrument to ensure efficient and corruption-free management of public resources. New Zealand is among the countries which have successfully implemented various approaches in this area – ranging from minimum transparency requirements to additional control mechanisms – in order to ensure integrity.

For instance, New Zealand has a "probity auditor" who is responsible for conducting external audits especially in contracts which are vulnerable to mismanagement and corruption. The task of this auditor is to verify whether the processes followed by an agency are consistent with Government regulations and principles in terms of transparency, openness, and fairness in procurement (OECD 2007).

⁵ See:

<http://legislation.govt.nz/act/public/1982/0156/latest/DLM64785.html>

Another additional control mechanism initiated by New Zealand was the Government Procurement Development Group (GPDG) within the Ministry of Economic Development (MED). The group was created in 2006 and, among other things, aims at offering good practice guidance to procurement officials through training and education opportunities; increasing knowledge sharing between agencies, public and private sectors, GPDG and its MED colleagues and overseas counterparts; as well as increasing peer pressure (OECD 2007).

To this purpose, the Group maintains an interactive electronic "Community of Practice" workspace as a vehicle to promote good practice, advice and information sharing between public sector procurement practitioners. Moreover, the GPDG is collaborating with the Australian chapter of the Chartered Institute of Purchasing and Supply (CIPSA) on programmes to further develop procurement professionalism in New Zealand (OECD 2007)

Serious Fraud Office

The Serious Fraud Office (SFO) is a small, highly specialized government department responsible for complex or serious fraud investigations and prosecutions. Priority cases for the SFO include matters of bribery and corruption, fraud involving those in important positions of trust (e.g. lawyers), and multi-victim investment fraud (Serious Fraud Office, 2011). The Office was created in 1990 under the Serious Fraud Act, and as any other law enforcement agency in the country it is not subject to political control or direction. According to Section 30 of the above mentioned Act, SFO's operational decisions are made without ministerial direction.

The office has investigated several high profile cases of white-collar crimes⁶ and, recently, assumed new responsibilities for dealing with complaints of bribery and corruption. In this sense, complaints can be made online – via email – or through a hotline. The progress of cases (investigations/prosecutions), annual reports as well as the current performance of the Office are also publicly available.

Controller and Auditor General

⁶ Among the cases investigated by the Office are the one of former rugby league players Brent Todd and High McGann, as well as a North Harbour Rugby CEO, who were convicted of frauds relating to unlawful 'kickbacks' from the operation of gaming machines, and the case of the former Auditor General and ACC boss, Jeff Chapman, who was convicted of 10 charges of fraudulently using documents. See: <http://sfo.govt.nz/sfo-history>

The Controller and Auditor General, to gain better insight into fraud awareness, prevention, and detection in New Zealand's public sector, commissioned PricewaterhouseCoopers (PwC) to carry out a survey aiming at collecting reliable information sources about perceptions and practices in detecting and preventing fraud in the public sector.

The survey's results highlight the elements which are considered to be helpful in preventing fraud in organisations. Among these elements, the survey identified the following items as fundamental for avoiding fraud in the public sector:

- a Code of Conduct for public officials
- a Fraud Policy
- a clear policy for accepting gifts and services
- a proactive approach to preventing fraud
- review of fraud control on a regular basis
- due diligence on new suppliers, including credit checks and checks for conflicts of interest

More information on the survey and its results is available at: <http://www.oag.govt.nz/2011/public-sector-fraud/docs/overview-report.pdf/view>.

Concluding remark

In sum, one could suggest that Finland, Denmark, Sweden and New Zealand's perceived success on fighting corruption is due to several factors, ranging from an early transition to good governance (Mungiu-Pippidi, 2011), socio-economic conditions, and strong institutions, to a 'culture' of openness that permeates the public sector.

6 APPENDIX

The Hong Kong success story

Corruption is lower in countries where the judicial/law enforcement systems are more effective, as measured by conviction rates per crime committed (Chêne, 2009). The best documented "success story" is Hong Kong's approach to fighting corruption, which is universally regarded as a success model. In particular, the establishment of the high-powered Independent Commission Against Corruption (ICAC) in 1974, with well paid and well trained staff, is credited to have largely contributed to eradicate corruption and break the close connections that existed between law enforcement agencies and organised crime syndicates. Soon after being created, the commission established a strong reputation for thorough investigations, successful prosecutions and

a tough crack down on large scale corruption, and is reported to have an impact on actual levels of corruption (Disch, A., et al, 2009). Conditions for success are usually attributed to a combination of factors, including:

- There is strong high level political will, which translated into making the ICAC a truly independent agency, free from political interference in conducting investigations.
- This political support is also reflected in the resources allocated to the agency, both in term of financial and human resources, with an annual budget amounting as of 2006 US\$ 90 M, about US\$ 15 per capita (Kwok Man-wai, T., 2006).
- ICAC was given strong and broad mandate that goes beyond law enforcement and integrate a preventive and educative function, promoting a three pronged approach of effective law enforcement, education and prevention to fight corruption.
- ICAC is empowered to investigate corruption offences and all crimes which are connected with corruption and enjoys special investigative powers such as the power to investigate bank accounts, require witnesses to answer questions on oath, restraining properties, holding suspects' travel documents, etc. ICAC activities are supported by a strong legislative support and an independent and effective court system.
- Enforcement approach is supported by a comprehensive pre-existing body of laws that covers all types of corruption both in the public and private sector.
- Well paid and well trained and qualified staff have both the incentives and capacity to conduct professional investigations.

However, there is a wide consensus that the Hong Kong experience is not replicable as it benefited from a unique convergence of favourable conditions that few other countries enjoy (Chêne, M., 2009).

7 REFERENCES

Israel

Global Integrity, Israel country report, <http://back.globalintegrity.org/reports/2006/israel/index.cfm>

Hong Kong success story

Chêne, 2009, *The impact of law enforcement interventions on corruption*, <http://www.u4.no/helpdesk/helpdesk/query.cfm?id=215>

Disch, A., et al, 2009, *Anti-Corruption Approaches: A Literature Review*, <http://www.norad.no/en/tools-and-publications/publications/publication?key=119213>

Chêne, M., 2009, *Impact of law enforcement interventions on corruption*, <http://www.u4.no/helpdesk/helpdesk/query.cfm?id=215>

Kwok Man-wai, T., 2006, *Recent development in Anti-corruption efforts in Hong Kong*, http://www.kwok-manwai.com/Speeches/Recent_Development_in_Anti-corruption_Efforts_in_Hong_Kong.html

Finland

D Zook, 2009, *The Curious Case of Finland's Clean Politics*, Journal of Democracy 20 (1): 157 - 168, <http://corruptionresearchnetwork.org/resources/articles/the-curious-case-of-finlands-clean-politics/?searchterm=finland>

Salminen A. et al, 2007, *The control of corruption in Finland*, http://www.ramp.ase.ro/en/_data/files/articole/9_02.pdf

Jouutts, M. and Keränen, J, 2009 *Corruption and the prevention of corruption in Finland*, Ministry of Justice, Finland, <http://www.om.fi/en/Etusivu/Julkaisut/Esitteet/CorruptionandthePreventionofCorruptioninFinland>

Foreign Affairs Ministry of Finland, 2006, *Finland's successful experience in the fight against corruption*

Sweden

Andersson, S., (2002) *Corruption in Sweden: Exploring Danger Zones and Change* <http://www.dissertations.se/dissertation/0372ccd6e1/>

Andersson, S.; Bergman, T., (2007) *Controlling Corruption in the Public Sector. Scandinavian Political Studies*, Nordic Political Science Association.

Bauhr, M. et al. (2010). *Perceptions of Corruption in Sweden*. QoG WORKING PAPER SERIES. <http://www.qog.pol.gu.se/>

Charron, N., and Lapuente, V., 2011, *Why do some regions in Europe have higher quality of government?* http://www.qog.pol.gu.se/working_papers/2011_1_Charron_Lapuente.pdf

International Budget Partnership (2010) *Open Budget Survey.* http://internationalbudget.org/wp-content/uploads/2011/06/2010_Full_Report-English.pdf

_____ (2010) *Open Budget Survey: Country Report- Sweden.* <http://internationalbudget.org/wp-content/uploads/2011/04/OBI2010-Sweden.pdf>

Küchen, T.; Nordman, P., (2008). *Performance Budgeting in Sweden.* OECD Journal on Budgeting, Volume 8 – No. 1 <http://ideas.repec.org/a/oec/govkaa/5kzn0vp0r5jh.html>

Levin, P. T. (2009). *The Swedish Model of Public Administration: Separation of Powers – The Swedish Style*, JOAAG, Vol. 4. No. 1

OECD, (2008). *Performance Budget: A Users' Guide.* OECD Observer, Policy Brief. <http://www.oecd.org/dataoecd/32/0/40357919.pdf>

Teorell, J., (2008). Swedish Electoral Corruption in Historical-Comparative Perspective: A Research Proposal. The Quality of Government Institute. <http://www.svet.lu.se/documents/Teorell-Miami.pdf>

Rothstein, B., 2011. *Anti-Corruption: The Indirect "Big Bang" Approach.* The Quality of Government Institute. http://ces.fas.harvard.edu/events/papers/Anti_Corruption_Big_Bang1.pdf

WIHLBORG, E.; PALM, J. (2008). *Who is Governing What? Governing Local Technical Systems – an Issue of Accountability.* Linköping University, Sweden

Denmark

ECORYS, (2008). *Macroeconomics & Public Finance Management Study on the state of implementation of Activity Based Management in the European Commission: Final report*

Mungiu-Pippidi, A., (no year). *Becoming Denmark: Understanding Good Governance Historical Achievers.* <http://www.againstcorruption.eu/uploads/norad/Becoming-Denmark-Historical-Lessons-Learned.pdf>

OECD (2001), *Denmark: Efficient e-Government for Smarter Public Service Delivery*, OECD Publishing, Paris, doi: 10.1787/9789264087118-en.

OECD (2011). *THE CALL FOR INNOVATIVE AND OPEN GOVERNMENT: AN OVERVIEW OF COUNTRY INITIATIVES.* www.oecd.org/dataoecd/43/55/45382552.pdf

OECD, (2005) *Modernising Government: the way forward.*

Torpe, L.; Nielsen, J., (2004). *Digital Communication between Local Authorities and Citizens in Denmark.* Local Government Studies, Vol.30, No.2, Summer 2004, pp.230 – 244.

Transparency International. *National Integrity System: Denmark.* (Forthcoming)

New Zealand

Aitken, J., (1998). *Open Government in New Zealand.* http://www.humanrightsinitiative.org/programs/ai/rti/international/laws_papers/newzealand/open%20government%20in%20new%20zealand.pdf

Goldman F.; Brashares, E., (no year) *Performance and Accountability: Budget Reform in New Zealand.*

Gregory, R., (2006). *Governmental Corruption and Social Change in New Zealand: Using Scenarios, 1950-2020.* Asian Journal of Political Science Vol. 14, No. 2

Controller and Audit General, (2011). *Cleanest Public Sector in the World: Keeping Fraud at Bay.* <http://www.oag.govt.nz/2011/public-sector-fraud/docs/overview-report.pdf/view>

OECD (2007) *Integrity in Public Procurement: Good Practices from A to Z.* http://www.oecd.org/document/60/0,3343,en_2649_34135_38561148_1_1_1_1,00.html

World Justice Project, 2011, *The Rule of law Index*, http://worldjusticeproject.org/sites/default/files/wjprol2011_0.pdf

Serious Fraud Office, (2011). *Annual Report.* http://www.sfo.govt.nz/DE87C1A5-6983-44B0-9EF8-59BE108D9DB1/FinalDownload/DownloadId-C8ED05D857ECA75B581BF416D2E9C2C5/DE87C1A5-6983-44B0-9EF8-59BE108D9DB1/f55,13828/SFO_Annual_Report_to_30_Jun_2011-Final.pdf

FÄRDIGH, M; Andersson, E.; Oscarsson, H., (2011). *Reexamining the Relationship between Press*

Freedom and Corruption. The Quality of Government Institute (QoG), Working Paper Series 2011:13

Rothstein, B.; Holberg, S.; (2011). *Correlates of Corruption. The Quality of Government Institute (QoG), Working Paper Series 2011:12.*

Kaufmann, D. (2002). *Transparency, Incentives and Prevention (TIP) for Corruption Control and Good Governance.* World Bank.