

Annex

To facilitate the provision of information on good practices and challenges with respect to the establishment of effective financial disclosure systems for appropriate public officials (inter alia information on legislation, policies, practices and institutions on establishing and maintaining effective financial disclosure systems for appropriate public officials, including measures as may be necessary to permit their competent authorities to share that information with the competent authorities in other States parties) the Secretariat has prepared the following questionnaire as a guide that States parties may wish to use.

The Secretariat also wishes to draw the attention of the Government to the note entitled “Asset and interest disclosure systems (article 8, paragraph 5, of the United Nations Convention against Corruption)” contained in document [CAC/COSP/WG.4/2018/3](#) that could be used as background material for the completion of the questionnaire.

Contact information

1. Basic information

1.1. Does your country have a financial disclosure system(s) for appropriate public officials in line with articles 8, paragraph 5 and 52, paragraphs 5 and 6 of the Convention? **YES**

If YES,

- a. Please provide a broad overview of your country’s financial disclosure system(s) for public officials and list the relevant national legislation.

Note!

As the Finnish definition for civil servant does not include ministers, we have excluded them from this answer.

State civil servants’ act:

Section 8 a (283/2015)

(1) A person proposed for appointment to an office referred to below in section 26, before being appointed, provide an account of his or her business activities, ownership of companies and other assets, amount and basis of debts and other financial responsibilities, duties not associated with the office, positions of trust and administrative duties as well as secondary occupations referred to in section 18. In regard to secondary occupations referred to in section 18 requiring a secondary occupation permit, the account shall include information on the income derived therefrom. (13.5.2022/329)

(2) The provisions of subsection 1 shall also apply when a person by virtue of section 9 subsection 1 is appointed to perform duties falling within the purview of an office set out in subsection 1.

(3) Civil servants appointed to offices and duties referred to above in subsections 1 and 2 shall report without delay any changes to the information referred to in subsection 1 and any deficiencies detected therein as well as otherwise provide a similar account upon the request of the authority concerned. Further, civil servants shall report to the authority concerned any outside duties received based on their position and any income derived therefrom.

(4) Information provided to an authority regarding a person's financial position shall be confidential. However, notwithstanding of confidentiality regulations, the Ministry of Finance shall be entitled to receive from the authority concerned, regarding civil servants appointed to offices and duties referred to in subsections 1 and 2, information on secondary occupations referred to in section 18 requiring a secondary occupation permit and any income derived therefrom as well as any outside duties received based on their position and any income derived therefrom.

(5) More detailed provisions on the reporting duty referred to in this section shall be laid down by Government decree.

Section 8 c (948/2017)

(1) When using discretion in making appointments, the authority has to confirm the integrity of a person chosen for a public post, and that the person selected has no such interests that would compromise the proper performance of his or her duties and that he or she has in other respects the ability to attend to his or her duties independently and otherwise reliably. When assessing the authority's duty referred to above, account must be taken of the nature of the office or task to be filled, the previous service relationships to the State of the person to be appointed and the means available to the authority to establish the background of the person to be appointed.

(2) It is a requirement for appointment to an office that, if so laid down by Government decree, a person appointed to an office shall have received a personal security clearance certificate referred to in the Security Clearance Act (726/2014).

(3) Provisions on the requirement for a personal security clearance certificate referred to in subsection 2 may be laid down by Government decree if the person appointed to an office is authorised more often than occasionally to handle documents classified to protection level I or II or if he or she is otherwise intended to fill a position where the nature of the position requires special trustworthiness.

Section 15

A civil servant may not demand, accept or receive any financial or other advantage if this may reduce confidence in him or in an authority.

Section 18 (685/2016)

(1) A civil servant shall not accept or have a secondary occupation that requires him or her to spend time during working hours performing duties falling within the purview of the secondary occupation, unless the authority concerned upon application grants him or her permission to do so. A secondary occupation permit may also be granted for a fixed term and on a limited basis. A secondary occupation permit may be cancelled if there is cause. Chapter 9 and chapter 19 section 8 of the Courts Act also contain provisions on the permit requirements for the secondary occupations of a judge and referendary of the Supreme Administrative Court.

(2) In the consideration of granting a secondary occupation permit, it shall be considered that a secondary occupation shall not cause a civil servant to become disqualified for his or her position. A secondary occupation shall also not jeopardise trust in fairness in performance of duties or otherwise hinder the appropriate performance of duties or essentially harm the employer through competitive activities.

(3) A civil servant shall report secondary occupations other than those referred to in subsection 1 to the authority concerned. The authority may forbid accepting and having such secondary occupations on the grounds laid down in subsection 2.

(4) In subsections 1–3, secondary occupation refers to an office as well as paid work and a position, which the civil servant is entitled to refuse as well as a profession, trade or enterprise. In addition to what is laid down in this section, the special provisions laid down in act or decree regarding secondary occupations in different administrative branches shall apply.

(5) The information provided in a secondary occupation report or permit application regarding the parties of arbitration litigation is confidential.

(6) More detailed provisions on the authority that grants the secondary occupation permit shall be laid down by Government decree.

Section 26 (176/2003)

(1) In addition to the provisions in section 25 subsection 2 concerning the grounds for giving notice, the following civil servants can be given notice, if there are acceptable and justified reasons, bearing in mind the nature of the office concerned:

1) The Chancellor of Justice and the Assistant Chancellor of Justice;

2) the Commander-in Chief of the Defence forces,

3) State Secretary, Permanent State Secretary, Permanent Secretary, Permanent Under-Secretary, Head of Department, and other civil servants of a ministry who hold similar offices. More detailed provisions will be issued by Government Decree;

4) the heads of government agencies laid down by decree;

5) a Minister's special assistant.

.....

The Government Proposal 187/2021 states that the term “positions of trust and administrative duties” refers to, amongst others, membership of the board of directors, supervisory board or corresponding bodies of a company or corporation and acting as an auditor.

In addition, the Ministry of Finance has issued guidance secondary occupations as well as benefits, gifts and hospitality.

- b. If your country has, in addition, ad hoc financial disclosure requirements, please provide a broad overview, including applicable categories of officials, sectors/activities, etc.

Please see State civil servants’ act Section 8 a, Subsection 3 and Section 26, quoted above.

- c. What is the objective(s) of your country's financial disclosure system(s) (please select all that apply)?

- Detection of illicit enrichment
- Prevention of conflicts of interest
- All of the above (combined system)
- Other, please describe: _____

IF NO,

~~a. Please describe (cite and summarize) the alternative measures put in place to ensure full compliance with article 8, paragraph 5 and article 52, paragraphs 5 and 6 of the Convention or is planning to take, together with the envisaged time frame, if any.~~

1.2. Has your country criminalized “illicit enrichment” as foreseen under article 20 of the Convention? **NO**

~~If YES, please explain./~~

2. Targeted officials

2.1. Please list the categories of officials required to file a financial disclosure. Please select all that apply and provide the range of targeted officials in each relevant category.

Please see State civil servants’ act Section 26, quoted above.

In addition, Courts Act, Chapter 11, Section 12 stipulates that:

(1) Section 12 Declaration of private interests Before being appointed to a permanent position of judge, the candidate shall provide a declaration of his or her private interests referred to in section 8a, subsection 1 of the Act on Public Officials in Central Government. The declaration shall be submitted to the authority making the appointment or, if this authority is the President of the Republic, to the Ministry of Justice. A person appointed as judge shall also submit the declaration for information to the court to which he or she is appointed.

(2) Throughout his or her time in office, a judge shall declare any changes in his or her private interests without delay. Such declarations shall be submitted to the court in which the judge serves. However, the chief judge of a district court shall submit the declaration to the appropriate court of appeal, the president of a court of appeal and the Labour Court to the Supreme Court, and the chief judge of an administrative court, the Market Court and the Insurance Court to the Supreme Administrative Court. A judge shall also submit a corresponding declaration to the court or the Ministry of Justice whenever they so request.

(3) Provisions on private interests are also laid down in section 8a of the Act on Public Officials in Central Government. Provisions on the registration of information on private interests are laid down in the Act on the Register of Private Interests and Extra-Judicial Activities of Judges.

The Rules of Procedure of the Finnish Parliament, Section 76a, stipulates on MP’s declarations of personal interests:

A Representative shall, within two months of the date on which his or her credentials have been verified, submit to Parliament an account of the non-parliamentary duties, business activities, holdings in companies and other significant assets that may be of relevance when assessing his or her actions as a Representative. Any material changes in private interests during the parliamentary term are reported within two months of the change.

A Representative shall also submit to Parliament a report on income from duties and business activities not included in the mandate of a Representative that may be of relevance when assessing his or her actions as a Representative. Income is reported calendar year by the end of June of the year following the accumulation of income.

The report is submitted to the Prime Minister's Office. If, despite being requested to do so, a representative neglects to submit a report, the Speaker of Parliament shall announce this in plenary session.

Prosecutor General and Deputy Prosecutor General are subject to comprehensive security clearance before their appointment. This may include information on their assets, interests and business activities. (Security Clearance Act, Section 27)

- Public officials, including representatives from all branches and agencies of government
 - Members of the legislative branch, please list:
 - Members of the judiciary and prosecution, please list:
 - Members of the executive branch, including armed forces and agencies subordinate to a minister, please list:
 - Officials of independent government bodies (*e.g., standalone boards, commissions and agencies that fall outside the executive, legislative and judicial branches of government*), please list:
- Officials at the supranational (high-level) bodies (*e.g., representatives of the country in regional and global organizations/bodies*), please list:
- Officials at subnational levels of government (*e.g., officials at the level of local government, provinces and municipalities*), please list:
- Political party officials, please list:
- Representatives of publicly owned (fully and partially) enterprises, please list:
- Representatives of private entities, professional associations, foundations and similar bodies performing public functions and services of public interest, please list:
- Other, please list:

2.2. What factor(s) shaped the decision on the targeted categories of officials? Please select all that apply.

- Objective of the system
- Hierarchical level and position of officials
- Corruption risk level of sectors and functions
- Resources and capacity to manage and verify disclosure
- Other.

2.2.1. Please elaborate on your response above.

2.3. Does any authority have the power to request any official who would usually fall outside the disclosure system to file financial disclosure (*e.g., designate those in high-risk categories, those under investigation for corruption offences, etc.*)? **NO**

If a criminal investigation is opened, the police has access to all relevant information.

If **YES**, please list the authority(ies), and explain the applicable criteria and procedures.

2.4. How does your country create and update the list of filers?

Please see State civil servants' act Section 8a, quoted above.

So, the person proposed for appointment to an office or later when appointed, has the duty to file the declaration.

In addition, the State civil servants' act Section 8d stipulates that:

(1) Notwithstanding what is laid down in section 16 subsection 3 of the Act on Openness of Government Activities (621/1999), the authority concerned may publish the private interest reports, secondary occupation permits and secondary occupation reports referred to above in section 8 subsections 1 and 2 through a public information network unless otherwise provided by confidentiality provisions.

(2) The authority concerned shall be responsible for the currency of the information referred to in subsection 1. Information regarding private interests, secondary occupation permits and secondary occupation reports shall be removed from the public information network after the end of the private interest or secondary occupation.

(3) More detailed provisions on publishing information regarding private interests, secondary occupation permits and secondary occupation reports may be laid down by Government decree.

2.5. Please provide the approximate number of filers.

Approximately 200 civil servants. In addition, there we approximately 1105 of FTE's of judges in 2022 in Finland.

3. Frequency of disclosure

3.1. When and how often are targeted officials required to file/submit financial disclosures? Please select all that apply.

- Upon entering office
- Upon leaving office
- Annually
- Biennially (once every two years)
- Once every three years
- Some categories of officials are more frequently required to declare than the others
- Other, please describe. *State civil servants' act Section 8a, Subsection 3; "... shall report without delay any changes to the information.."*

3.2. Does the competent authority have the power to request targeted officials (filers) to submit ad hoc financial disclosures between the official submission periods? **YES**

If YES, please explain. *State civil servants' act Section 8a, Subsection 3; "... provide a similar account upon the request of the authority concerned..."*

3.3. Are the targeted officials required to update/amend their financial disclosures between submission periods? **YES**

If YES, please provide the ground for updating/amending submitted disclosures and the relevant time frame. *Please see State civil servants' act Section 8a, Subsection 3.*

4. Competent authority and disclosure process

4.1. Which authority/entity is responsible for collecting and maintaining financial disclosures? Please select all that apply.

- Central competent authority (*Ministries. In addition, in relation to financial information the Ministry of Finance. Please see State civil servants' act Sections 8a and 8d.*)
- Entities employing the targeted officials

- Other authorities depending on the categories/levels of officials (election Commissions, supreme courts, parliamentary committees, etc.). Please list: _____

4.2. How are the financial disclosures submitted?

X Centralized submission directly to the central competent authority via:

- X Electronic (online) submission system
- X Submission using the paper submission

- Delegated submission using paper submission (e.g., to individual bodies, which store them and transmit them to the competent authority)
- Delegated submission using both paper and electronic (online) submission (*paper declarations are submitted to individual bodies while the electronic copies are submitted to a centralized online system of the competent authority*)
- Other.

4.2.1. Please elaborate on your response above and describe the processes and methods of submitting the disclosures.

[Please see State civil servants' act Sections 8a and 8d.](#)

4.3. If electronic submission is possible, please describe the online tools and platforms available for submitting financial disclosures.

[The case management system of the Ministry of Finance combined with electronic signature.](#)

4.4. Please describe the measures implemented to ensure compliance and appropriate quality of information when completing and submitting the financial disclosure (e.g., disseminating information materials, training, awareness raising, etc.).

[Please see State civil servants' act Sections 8a and 8d.](#)

5. Scope of disclosures

5.1. Please list the assets and interests included in the financial disclosure forms, including categories of assets and other financial interests. Please also refer to the list below.

- X Immovable and movable assets
 - X their value and source
 - those (assets) held in the name of others
 - X Income ([only from secondary occupations](#))
 - their source
- X Securities
- X Investments
- X Savings
 - Bank accounts
 - Any other business relationships with financial institutions
- X Liabilities / loans / mortgage
- X Cash
- Gifts
- X Livestock (as a part of assests)

X Ownership interests (*shareholdings*) in companies and other legal entities and arrangements

X Business / outside activities (*business interests and financial connections*)

License(s) (*to carry out commercial activities*)

Usufruct rights (to use and benefit from an asset owned by others)

Information on all legal persons linked to the official in any way, individual economic activity, membership and position in undertakings, establishments, associations or foundations

5.2. Is the requirement to disclose an asset dependent on its value (*e.g., assets below a certain threshold do not need to be declared*)? Please explain.

State civil servants' act does not stipulate on any minimum. Please see State civil servants' act Section 8a.

5.3. Does the information mentioned in question 5.1 include assets and relevant financial interests located both in and outside the country? **YES**

5.3.1. **If YES**, does it require the disclosure of an interest in or a signature or other authority over a financial account in a foreign country (please see article 52, paragraph 6, of the Convention)?

No.

5.4. Does your country's financial disclosure system include a declaration of beneficial ownership (of legal entities and arrangements, including nominee arrangements and trusts)?¹ **NO**

Please explain. – State civil servants' act does not specifically stipulate on this. However, as noted above the State civil servants' act, Section 8 requires declaration of "assets" without including or excluding any specific types of assets.

~~5.4.1. Are the targeted officials required to declare assets and interests held, managed or controlled through such legal entities and arrangements? **YES/NO**~~

~~**If YES**, please explain.~~

5.5. Are targeted officials also required to submit information for their family members? **NO**

~~**If YES**,~~

~~a. Please describe the scope of the family members (spouse(s), registered/non-registered partner(s), children (minor, financially dependent, within the same household, age limits, etc.)).~~

~~b. Please describe the type of information that must be submitted for family members. Is it the same as of the public official?~~

5.6. Does the financial disclosure system cover individuals other than the family members of the filers? **NO**

~~**If YES**, please list the applicable individuals and the type of information that needs to be submitted.~~

¹ On beneficial ownership, please refer to the conference room paper prepared by the secretariat entitled "Good practices and challenges with respect to beneficial ownership and how it can foster and enhance the effective recovery and return of proceeds of crime" ([CAC/COSP/WG.2/2022/CRP.1](#)).

5.7. For subsequent regular financial disclosures, what is the extent of information included in such financial disclosures?

- Information required in the disclosure includes only changes in the equity of the filer since the last disclosure
- A complete new disclosure (i.e., a net worth statement)
- X Other, please describe: [Please see State civil servants' act Section 8a.](#)

5.8. Does your country's financial disclosure regime require declaring expenditures? **NO**

~~If YES, please provide an overview of the relevant features.~~

6. Access to disclosed information

6.1. Is the information on financial disclosure publicly available? **YES IN PART**

If YES OR YES IN PART

- a. Please describe the measures in place to ensure public access to financial disclosure information (e.g., *proactive publication on a central online platform and/or on relevant authorities' websites, ad hoc disclosure in a paper form upon request, etc.*)

[The declared information is published on a public website, excluding the financial information.](#)

- b. If not all disclosures are publicly available, please list the categories of targeted officials whose disclosures are accessible and/or remain confidential.

[The declared information is published on a public website, excluding the financial information.](#)

- c. If only part of the financial disclosure information is available, please list the type of information that is publicly available.

- d. Does accessing financial disclosure information entail any costs?

[According to the Act on the Openness of Government Activities, Section 34, the main rule is that no charge is levied for the provision of access to a public document. An exception to this rule is a request that is not defined clearly enough for identifying the document. Similarly, a charge is levied for the provision of access in the form of a copy or print-out.](#)

[However, the State civil servants' act Section 8a, Subsection 4, classifies the information regarding a person's financial position as confidential.](#)

- e. Does the publication of financial disclosure provide features to search information by different types of information, e.g., legally and beneficially held entities' names and business addresses, types of assets and interests? Please explain.

[The declarations are published online as they are filed, excluding the financial information.](#)

- f. Do the means of enabling public access allow for a comparison of the targeted officials' assets and interests over a specific period?

[Please see above.](#)

- g. Are any measures in place to protect the personal information of the targeted officials and their family members, when applicable? Please explain.

The State civil servants' act Section 8a, Subsection 4, classifies the information regarding a person's financial position as confidential.

- h. Please provide the link(s) to the online platform/resource where financial disclosure information is available to the public, if applicable.

<https://vm.fi/julkinen-johtaminen/ylimman-johdon-sidonnaisuudet>

- 6.2. Do the relevant competent national authorities (law enforcement, FIU, tax and customs authorities, etc.) have access to the financial disclosures? **YES IN PART**

The declared information is published on a public website, excluding the financial information.

If a criminal investigation is opened, the police/Custom/FIU has access to all **relevant** information.

If YES or YES IN PART, please explain how such access is granted, including the list of competent national authorities that can access or request access.

7. Verification of financial disclosure information

- 7.1. Is the information disclosed verified? **NO**

If YES, please describe the procedures and practices in place to verify the content of financial disclosures, including:

- a. Competent authority that conducts the verification (centralized and/or delegated)
- b. Frequency (regularity) of verifications (ad hoc and/or systematic and routine)
- c. Extent of verification (verification of completeness, compliance with disclosure requirements and/or the analysis of the content of the disclosures)
- d. Verification processes and methodologies (e.g., manual examination, electronic checks undertaken against other databases or relevant information, etc.)

- 7.2. How does your country determine which disclosures to verify?

- Annual verification plan(s)
- Periodic mandatory verification of specific categories of officials
- Random sampling of declarations
- Media reports and/or complaints from the public
- Requests from law enforcement / investigative units
- Other, please describe: _____

- 7.3. If applicable, does the electronic financial disclosure mechanism(s) allow for automated verification (cross-checking) of information across various registers and databases held by the public and private entities, such as registries of various assets, company registers, HR, tax and real estate data, etc.?

Not applicable.

If YES, please explain.

7.4. Do the competent authorities have timely and direct access to databases and information necessary to verify information in the financial disclosure?

Not applicable.

Please explain.

7.5. Do competent authorities have access to the information held by financial institutions, including bank account records?

Please explain. [When conducting criminal investigation.](#)

7.6. Please provide the overall verification rate of financial disclosures in percentages for each applicable verification method.

Not applicable.

8. Sanctions

8.1. Please provide an overview of sanctions for non-compliance with financial disclosure requirements, including the sanctionable conducts, type of sanctions, forms of sanctions (administrative/criminal) and targeted officials.

The sanctions described in the State civil servants' act;

- A civil servant who acts contrary to his official obligations or fails to meet them can be given a written warning. (Section 24)
- Termination of a civil service relationship: As a main rule a civil servant can be given notice when there are especially weighty reasons to do so. (Section 25, Subsection 2). However, in addition to the provisions in section 25 subsection 2 concerning the grounds for giving notice, the following civil servants can be given notice, if there are acceptable and justified reasons, bearing in mind the nature of the office concerned:
 - 1) The Chancellor of Justice and the Assistant Chancellor of Justice;
 - 2) the Commander-in Chief of the Defence forces,
 - 3) State Secretary, Permanent State Secretary, Permanent Secretary, Permanent Under-Secretary, Head of Department, and other civil servants of a ministry who hold similar offices. More detailed provisions will be issued by Government Decree;
 - 4) the heads of government agencies laid down by decree;
 - 5) a Minister's special assistant. (Section 26)
- A civil servant may also be suspended from office; 1) for the period of raising criminal charges and the necessary criminal investigation if they may impact on the civil servant's possibilities to perform his or her duties (Section 40, Subsection 1, Item 1)
- A civil servant's service relationship can be cancelled immediately if he grossly violates or neglects his official obligations. (Section 33)
- Also, when filing the disclosure is a requirement for appointment, the appointment should not be done without the completed disclosure procedure.

8.2. Is there any applicable statute of limitations? **NO**

Please explain.

The State civil servants' act does not stipulate on any specific times. The sanctions should be applied "within a reasonable period".

8.3. Please describe the powers available to the competent authority (responsible for verification of disclosures) to impose and enforce the sanctions described above.

9. International cooperation and asset recovery /

9.1. Does your country (proactively or at the request of another State party) share financial disclosure information with foreign States? **YES/NO**

If YES, please describe the channels and mechanisms for cooperation.

9.2. Does your country cooperate and execute requests received from foreign authorities to assist them in the verification of information in their financial disclosures? **YES/NO**

If YES, please explain, including the channels used.

9.3. If applicable, please provide the contact details of the authority responsible for the above types of international cooperation (for exchanging financial disclosure information)

10. Good practices

10.1. Please provide examples of any good practices in connection with your country's financial disclosure regime that facilitated the recovery and return of proceeds of crime.

10.2. Do you have any case studies or examples where the financial disclosure regime has enabled or facilitated the recovery and return of proceeds of crime in (or for) your country?

10.3. Please provide examples of good practices concerning the operation of your country's financial disclosure system, including policies and measures adopted to enhance compliance with financial disclosure requirements.

11. Challenges

11.1. What were the main challenges faced by your country when introducing the financial disclosure system(s)?

11.2. In your opinion, what are the main challenges faced by competent authorities of your country to verify financial disclosures, including accessing information regarding assets and financial interests located abroad?

11.3. What are the main challenges faced by your country when imposing and enforcing sanctions for non-compliance?

12. Follow-up to the special session of the general assembly against corruption

12.1. Please describe any other measures, if any, that your country may have taken to implement paragraph 7² of the political declaration adopted by the General Assembly at its special session against corruption held in June 2021.

[The categories of persons required to file disclosure has been widened to include special advisors to the Ministers.](#)

² 7. We will strengthen our efforts to prevent, identify and manage conflicts of interest, including by assessing and mitigating corruption risks and through effective and transparent financial disclosure systems, with information disclosed by appropriate public officials made available as widely as possible, and we will use innovative and digital technology in this field, with due regard for data protection and privacy rights.

13. Other

13.1. Please provide any other information you consider relevant to your country's legal framework and practices in connection with establishing an effective financial disclosure system that is not highlighted in the questions above.