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ANNEX 26

ANNEX

FINLAND

to the

EU Anti-Corruption Report

FINLAND

1. INTRODUCTION – MAIN FEATURES AND TRENDS

Anti-corruption framework

Strategic approach. Corruption is not perceived as a serious threat and Finland has no dedicated national anti-corruption strategy. In 1996, the Finnish Parliament approved its first programme designed to reduce economic crime and the shadow economy. The current Action Plan in this area covers the years 2012-2015¹ but anti-corruption measures are not among the priority objectives of this programme. A separate programme, the Internal Security Programme 2012, discusses the risks of corruption in public procurement and for Finnish enterprises or their representatives when conducting business abroad.² In order to prevent corruption, the Internal Security Programme stresses the need for greater international cooperation and sector specific preventive measures for public officials and for the business sector.³ In 2002, the Ministry of Justice set up a specialist anti-corruption network which meets to discuss and exchange information. Questions have been raised as to the effectiveness of cooperation between the various bodies responsible for the detection and prevention of corruption, especially between law enforcement and tax authorities.⁴ The tax administration has, however, after recommendations from the Organisation for Economic Cooperation and Development (OECD), published guidelines for tax officials stating their obligation to report suspected criminal offences including foreign bribery to law enforcement authorities.⁵

Legal framework. Finnish anti-corruption legislation has gradually been amended to bring it into line with international conventions and EU obligations.⁶ Finland has a well-functioning criminal justice system which is capable of dealing with high-level corruption cases and which benefits from having institutionally independent prosecutors. The principle of free access to public records is laid down in the Constitution⁷ as well as in the Openness of Government Activities Act.⁸ Finland amended the Political Parties Act in 2010 taking into account all of the recommendations made by the Council of Europe Group of States against Corruption (GRECO).⁹ The new legal framework aims to provide transparency in respect of

1 Information on the programme to reduce economic crime and the shadow economy is available from: http://www.intermin.fi/en/development_projects/reducing_economic_crime_and_the_shadow_economy.

2 A Safer Tomorrow.- Internal Security Program 2012. p 21. http://www.intermin.fi/download/37324_STOeng_64s_web_eng.pdf.

3 A Safer Tomorrow- Internal Security Program 2008. P. 77, 86. <http://www.intermin.fi/julkaisu/252008?docID=25069>.

4 Salminen, A, Ikola-Norrbacka, R. and Mäntysalo, V. Kansallinen integriteettijärjestelmä Suomi. Perusraportti. Vaasa. Vaasan yliopisto, 2011. p.10-11.

5 As was indicated in section 28 of the Tax Administration Act 2010/503, the Tax Administration has the right to report to the police suspicions of a 'tax offence or other related offence'. In the phase 2 and 3 reports, the OECD expressed concerns that the Tax Administration Act did not 'oblige' the Tax Administration to report suspicions to the police. In response to the OECD recommendations; Finland published a guideline on 21 September 2012 concerning the obligation to report suspected criminal offences, including foreign bribery, to law enforcement authorities and another guideline on 16 June 2011 clarifying the non-deductibility of bribes. The guidelines are publicly available on the tax administration website. OECD, Finland: Phase 3 Written follow up Report 2013 para 6 <http://www.oecd.org/daf/anti-bribery/FinlandPhase3WrittenFollowUpReportEN.pdf>.

6 E.g., active and passive bribery of a Member of Parliament has been criminalised. J. Peurala. Assessing the Corruption Prevention Measures and the Bribery Criminalisation in the Finnish Anti-Corruption Framework. Department of Criminal Law and Procedure, Helsinki University, Finland. European Journal of Crime, Criminal Law and Criminal Justice 19 (2011) 319-361.p 334.

7 GRECO First Evaluation Round. 2001. p 5 [http://www.coe.int/t/dghl/monitoring/greco/evaluations/round1/GrecoEval1\(2000\)4_Finland_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round1/GrecoEval1(2000)4_Finland_EN.pdf).

8 Laki viranomaisten toiminnan julkisuudesta 21.5.1999/621 (Act on the Openness of Government Activities).

9 GRECO Third Evaluation Round - Second Compliance Report on Finland 2011. [http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3\(2011\)13_Finland_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3(2011)13_Finland_EN.pdf).

the financing of election candidates, political parties and other entities affiliated to political parties.¹⁰

Institutional framework. The Finnish administration is regarded as being transparent in its practices and is characterised by high standards, relatively non-hierarchical structures and little if any politicisation of key civil service positions. Combined with other social factors, these features contribute to a low level of corruption in public institutions.¹¹ Rules and principles of conduct are to be found in several types of legislation such as the Constitution and the State Civil Servants Act (750/94). The handbook, *Values in the Daily Job – Civil Servant’s Ethics* illustrates and provides guidelines on values and ethics for civil servants working in the state administration with the aim of maintaining Finland’s high standards of integrity and ensuring low levels of corruption.¹² The Ministry of Finance has also published guidelines for government officials on hospitality, benefits and gifts.¹³ The National Audit Office,¹⁴ which operates in conjunction with Parliament, is responsible for auditing Finland’s finances, monitoring and evaluating fiscal policy and overseeing the funding of elections, political parties and affiliated entities.¹⁵ In this regard, the Audit Office may inspect the accounts of and the use of funds by any affiliated entity subject to monitoring, and has, in certain situations, the power to impose sanctions.¹⁶

Opinion polling

Perception surveys. The Special Eurobarometer on Corruption¹⁷ from 2013 places Finland among the countries with the least corruption in the EU. According to the Eurobarometer, 29 % of the Finnish population believe that corruption is widespread in their country (EU average: 76 %) and 9 % of the Finnish respondents felt personally affected by corruption in their daily life (EU average: 26 %). 51 % believe the giving and taking of bribes and the abuse of power for personal gain are widespread among politicians at national, regional or local level (EU average: 56%).¹⁸

Experience of corruption. Fewer than 1 % of respondents surveyed for the 2013 Eurobarometer were asked or expected to pay a bribe over the last 12 months (EU average: 4 %), and 9 % of respondents reported personally knowing someone who is taking or has taken a bribe (EU average: 12 %).

Business surveys. According to a Eurobarometer survey, 44 % of the responding Finnish managers¹⁹ believe that favouritism and corruption hamper business competition in Finland

10 Act on a Candidate’s Election Funding

<http://www.finlex.fi/en/laki/kaannokset/2009/en20090273.pdf>.

11 Joutsen, M and Keränen, J. Corruption and the prevention of corruption in Finland. Ministry of Justice. 2009. p. 22.

12 Values in the Daily job – Civil servant’s ethics. A handbook for the state administration.

http://www.vm.fi/vm/en/04_publications_and_documents/01_publications/06_state_employers_office/20050114Values/Values_in_the_daily_job.pdf.

13 http://www.vm.fi/vm/en/04_publications_and_documents/02_documents_on_personnel_management/03_guidelines/20100825Hospit/Vieraanvaraisuudesta__eduista_ENGL.pdf.

14 National Audit Office of Finland. <http://www.vtv.fi/en>.

15 Act on Political Parties: section 9 e(2).

16 The National Audit Office has powers to impose sanctions when required documents or information has not been submitted, corrected or completed despite the Office’s reminder to do so. The Office may then use a conditional fine, which can be levied an unlimited number of times until the information is obtained.

17 2013 Special Eurobarometer 397.

18 The results can be compared with police and customs where only 3% of the survey respondents believe that the giving and taking of bribes and the abuse of power for personal gain are widespread. Special Eurobarometer 397.

19 2013 Flash Eurobarometer 374.

(EU average: 73%) and 17% of the Finnish managers state that corruption is a problem for their company when doing business (EU average: 43 %).²⁰

In the area of public procurement, according to the 2013 Eurobarometer business survey on corruption,²¹ 19 % of respondents were of the opinion that there is widespread corruption in public procurement managed by national authorities and 15% in public procurement managed by local authorities (EU average: 56% and 60%).

Background issues

Private sector. Finland has correctly transposed the provisions of the Framework Decision 2003/568/JHA regarding the definition of active and passive corruption in the private sector.²² The OECD Working Group on Bribery commended the efforts made by Finland to investigate suspected foreign bribery cases and to raise awareness of foreign bribery both within the public and private sectors. Nevertheless, according to the OECD, more could be done to raise awareness of Finland's framework for combating foreign bribery in high-risk sectors such as the defence industry, and among state-owned enterprises, SMEs and the legal, accounting and auditing professions.²³

Financing of political parties. After the funding controversies of the 2007 election campaign,²⁴ Finland amended the Political Parties Act in 2010 to take into account all of the recommendations made by GRECO.²⁵ The amendments to the Act have substantially increased the general transparency of political funding.²⁶ According to the National Audit Office's reports to Parliament on the monitoring of election funding in the 2012 municipal and presidential elections, the new legal framework creates conditions which are favourable to openness in candidates and political parties' funding and functions well generally. Nevertheless, concerns have been raised as to whether the National Audit Office has enough resources to verify the information given by political parties and individual candidates and whether it has the authority to control the parties' compliance with the Act. For instance, the National Audit Office does not have the authority to request accounts and additional information from third parties in order to check the accuracy of a disclosure. According to the National Audit Office, this restriction has a detrimental effect on the Office's ability to monitor disclosures.²⁷

Conflicts of interest and asset disclosure. The State Civil Servants' Act Section 8a and 18,²⁸ the Municipal Officeholders Act Section 18²⁹ and the Local Government Act Sections 35 and

20 2013 Flash Eurobarometer 374.

21 2013 Flash Eurobarometer 374.

22 COM(2011) 309 final, Second Implementation report of FD 2003/568/JHA of 6 June 2011: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2011:0309:FIN:EN:PDF>.

23 OECD Follow-up to the Phase 3 Report and Recommendations in Finland. 2013. p. 3 <http://www.oecd.org/daf/anti-bribery/FinlandPhase3WrittenFollowUpReportEN.pdf>.

24 A MP revealed in 2008 that he knowingly broke the law after failing to reveal who had made donations to his election campaign in 2007. The remark sparked a political controversy and several other MPs, including Ministers had to admit that they did the same. The Finnish party financing laws required state politicians to reveal the source of their donations, but contained no sanctions for those who failed to do so.

25 GRECO Third Evaluation Round Second - Compliance Report on Finland. 2011. [http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3\(2011\)13_Finland_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3(2011)13_Finland_EN.pdf).

26 Candidate's Election Funding Act. <http://www.finlex.fi/en/laki/kaannokset/2009/en20090273.pdf>; Act on Political Parties. <http://www.finlex.fi/fi/laki/kaannokset/1969/en19690010.pdf>.

27 Statens revisionsverks berättelse till riksdagen om tillsynen över valfinansieringen vid kommunalvalet år 2012. http://www.vtv.fi/files/3507/B15_2013rd_Kommunalvalet_2012_netti.pdf; National Audit Office's report to Parliament on the monitoring of election in the 2012 presidential election. p 20, 28

28 <http://www.finlex.fi/sv/laki/ajantasa/1994/19940750#L4P18>.

36³⁰ include provisions of conflicts of interest.³¹ High-ranking civil servants, before appointment, are obliged to give an account of their involvement in business, company share holdings, secondary jobs etc.³² Members of Parliament (MPs) are required to file a notification of interest ('disclosure of outside ties') to the Parliamentary office at the beginning of each parliamentary term and the information provided is then published on the Parliament's website.³³ There is however no legal obligation on MPs to declare assets. GRECO has therefore recommended that Finland make its reporting arrangements mandatory.³⁴ The prevention of conflicts of interest for MPs is currently regulated under Article 32 of the Constitution. According to GRECO, this rule on conflicts of interest needs further clarification in order to guide MPs as to how to act when faced with actual or potential conflicts of interest.³⁵

Whistleblowing. There is no specific protection for whistleblowers in Finland. Employees in the public or private sector, who report in good faith and on reasonable grounds suspected acts to competent authorities, are not explicitly protected from discriminatory or disciplinary action. Instead the Finnish authorities rely on the provisions for the protection of victims and witnesses and on the provisions made within administrative and labour law. Witness protection however only provides a limited level of protection, and labour law protects in principle against dismissal but does not cover other forms of discriminations that may follow a whistleblower's report.³⁶ The United Nations Convention against Corruption (UNCAC), the OECD, GRECO and Transparency International have therefore encouraged Finland to explore the possibility of establishing a comprehensive system for the protection of whistleblowers.

Transparency of lobbying. Lobbying is not regulated in Finland. There is no specific requirement for lobbyists to register or for contacts between public officials and lobbyists to be reported. After receiving recommendations from GRECO, the Finnish Parliament has set up a working group in order to prepare ethical guidelines on conflict of interest, including as related to lobbying for parliamentarians.

29 <http://www.finlex.fi/sv/laki/ajantasa/2003/20030304#L4P18>.

30 <http://www.finlex.fi/sv/laki/ajantasa/1995/19950365>.

31 GRECO Second Evaluation Round. 2004. p 11

[http://www.coe.int/t/dghl/monitoring/greco/evaluations/round2/GrecoEval2\(2003\)3_Finland_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round2/GrecoEval2(2003)3_Finland_EN.pdf).

32 GRECO Second Evaluation Round. 2004. p 11.

[http://www.coe.int/t/dghl/monitoring/greco/evaluations/round2/GrecoEval2\(2003\)3_Finland_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round2/GrecoEval2(2003)3_Finland_EN.pdf).

33 <http://web.eduskunta.fi/Resource.phx/parliament/index.htm>; see also GRECO Fourth Evaluation Round. Corruption prevention in respect of Members of Parliament, judges and prosecutors. 2013. p 17.

[http://www.coe.int/t/dghl/monitoring/greco/evaluations/round4/GrecoEval4\(2012\)6_Finland_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round4/GrecoEval4(2012)6_Finland_EN.pdf)

34 GRECO Fourth Evaluation Round. Corruption prevention in respect of Members of Parliament, judges and prosecutors. 2013. p 17. [http://www.coe.int/t/dghl/monitoring/greco/evaluations/round4/GrecoEval4\(2012\)6_Finland_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round4/GrecoEval4(2012)6_Finland_EN.pdf).

35 According to article 32 of the Constitution of Finland, 'A Representative is disqualified from consideration of and decision-making in any matter that concerns him or her personally. However, he or she may participate in the debate on such matters in a plenary session of the Parliament. In addition, a Representative shall be disqualified from the consideration in a Committee of a matter pertaining to the inspection of his or her official duties. The Constitution of Finland, 11 June 1999. <http://www.finlex.fi/en/laki/kaannokset/1999/en19990731.pdf>; see also GRECO Fourth Evaluation Round. Corruption prevention in respect of Members of Parliament, judges and prosecutors. 2013. p 13. [http://www.coe.int/t/dghl/monitoring/greco/evaluations/round4/GrecoEval4\(2012\)6_Finland_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round4/GrecoEval4(2012)6_Finland_EN.pdf).

36 UNCAC Review of Implementation Report on Finland 2010-2011 cycle. p. 43. <http://www.uncaccoalition.org/images/PDF/Full-Report-Finland-English.pdf>.

2. ISSUES IN FOCUS

Corruption at local level

Studies show that there is almost no petty corruption in Finland and that citizens hardly ever come across demands for bribes in their day-to-day interaction with the public administration.³⁷ The reasons for the low level of corruption in Finland's public administration are structural and systemic; the fundamentals of the country's public administration have evolved over a long period, in some cases over centuries. According to the Finnish authorities, the good reputation of their administration is based on the following principles:³⁸

Good practice: reputable public administration

- *a strong sense of the rule of law: public officials and citizens take it for granted that the law must and will be followed;*
- *prevention of conflicts of interest: the general and absolute requirement that no public official (or magistrate) may participate in making a decision in which he or she (or close relatives or dependants) has a personal interest;*
- *the referendary system: any decision must be signed off by more than one official;*
- *the simplicity and transparency of the administrative and judicial system: all parties with an interest in the decision have a constitutional right to be heard by the appropriate authority, all administrative and judicial decisions must be made in writing, with the substantive and legal grounds for the decision clearly laid out, and instructions given for appeal;*
- *public scrutiny of the work of the public officials; anyone, anywhere can request information regarding any documents held by the public authorities, unless a specific exception is laid down in law;*
- *education and awareness of what the law requires: citizens tend to be well-informed about their rights and about the law, and will insist on having a matter dealt with properly;*
- *innovative e-democracy: to a large extent, applications and requests can be submitted to the authorities online;*
- *ease and affordability of taking a case to court for those who believe that their rights have been violated.*

The few reported bribery offences have been minor low-level corruption offences, where a public servant has been offered an unjustified benefit, usually money, to forego a certain measure.³⁹ The National Bureau of Investigation has however seen a structural change in

37 Joutsen, M and Keränen, J. 2009. Corruption and the prevention of corruption in Finland. Ministry of Justice. p. 22; A. Salminen et al (2012). Transparency International National Integrity System Finland. The study is available from: http://www.transparency.org/whatwedo/pub/national_integrity_system_finland.

38 M. Joutsen and J. Keränen (2009). Corruption and the prevention of corruption in Finland. Ministry of Justice. p. 7-13.

39 The most commonly reported case of bribery was that of street corruption involving a state official and a private citizen; e.g. a driver, who was stopped by a police officer due to speeding or intoxication and offered the police officer money to ignore the violation. Typically in such cases the bribe has been offered but not accepted. Leppänen and Muttilainen. 2012. Corruption Crime Reported to the Police in Finland 2007-2010. Monitoring method development and characteristics of suspected crimes. p. 107. <http://www.poliisiammattikorkeakoulu.fi/poliisi/poliisioppilaitos/home.nsf/files/107A1A652A96D5BBC22579E4004C>

reported bribery offences. While minor low-level corruption offences have declined in recent years, there has been an increase in the number of bribery offences reported involving high-level politicians and public officials.⁴⁰

The few existing studies on corruption in Finland describe an 'institutionalised' type of corruption, 'the old-boys' network.'⁴¹ In a report from 2009, the Minister of Justice defines the 'old-boys' network' as: 'when favours are exchanged among insiders in government and business on the basis of informal relationships.'⁴² These 'networks' are seen as problems at national level and, in particular, in municipal governments because of their small size where close links are likely to develop between public decision-makers and the private sector.⁴³ Within these informal networks, money is not necessarily used to pay for services, but instead the members of such networks exchange favours, information or other benefits.

The public and private sector have been undergoing fundamental changes during the past decades and municipalities have increasingly transferred parts of their public services into municipally owned and private companies. The transfer of responsibility for public services from public authorities to private companies requires increased use of public procurement procedures. At the same time, the free access to public information laid down in the Finnish Constitution⁴⁴ only covers the public sector and not the private sector.⁴⁵ With alleged activities by 'old-boys' networks,' especially in municipalities, limited transparency in municipal contracts with private companies renders public scrutiny more difficult⁴⁶ and also makes mechanism for reviewing decisions less effective.⁴⁷

Prosecution of corruption

The National Bureau of Investigation is a police unit operating throughout the Finnish territory which is responsible for the investigation of complex organised and international crimes, including economic crime and corruption. Since 2007, the National Bureau of Investigation has operated an anti-corruption unit whose main function it is to detect economic offences. The resources devoted to this anti-corruption unit are however limited.⁴⁸

B35A/\$file/Raportteja100_web.pdf. See also National Bureau of Investigation. Corruption Crime. <http://poliisi.fi/poliisi/krp/home.nsf/pages/0A2FDA8FDBE427C1C2257988003B36C7?opendocument>.

40 Of the 469 corruption crime reported to the police in Finland 2007-2010, crimes investigated as suspected bribery only accounted for 29 cases. The most frequently reported crime were the misuse of funds (145 cases reported or 31 %) and the misuse of information due to financial motive (90 cases reported or 19%). National Bureau of Investigation. Corruption Crime.

<http://poliisi.fi/poliisi/krp/home.nsf/pages/0A2FDA8FDBE427C1C2257988003B36C7?opendocument>.

41 Examples on studies includes: Centralkriminalpolisen. Korruptionsrapport 2008. RTP 9408/213/07. Project 490092. The report is available from:

[http://www.poliisi.fi/poliisi/krp/home.nsf/files/Korruptionsrapport08/\\$file/Korruptionsrapport08.pdf](http://www.poliisi.fi/poliisi/krp/home.nsf/files/Korruptionsrapport08/$file/Korruptionsrapport08.pdf); Salminen, A et al (2012). Transparency International National Integrity System Finland. The study is available from: http://www.transparency.org/whatwedo/pub/national_integrity_system_finland.

42 Joutsen, M and Keränen, J. Corruption and the prevention of corruption in Finland. Ministry of Justice. 2009. p. 1.

43 The old-boys' network is a well-known 'concept' in Finland and the explanation of the existence of these networks includes the fact that many municipalities are small (with perhaps only 20 000 or 30 000 residents), and that decisions are made by a small and active group who have lived and worked in the municipality for many years. It is therefore not unusual that both the municipal decision makers and the persons in the private sector who want certain decisions know each other and meet each other socially also. Joutsen, M. and Keränen, J. Corruption and the prevention of corruption in Finland. Ministry of Justice. 2009. p. 5.

44 Article 12, paragraph 2 of the Constitution of Finland <http://www.finlex.fi/en/laki/kaannokset/1999/en19990731.pdf>.

45 (1999/621) <http://www.finlex.fi/sv/laki/ajantasa/1999/19990621#L3>.

46 The municipal law does not contain any specific provision ensuring transparency in public contracts with private entrepreneurs. <http://www.finlex.fi/sv/laki/ajantasa/1995/19950365>.

47 J. Peurala (2011). Assessing the Corruption Prevention Measures and the Bribery Criminalisations in the Finnish Anti-Corruption Framework. Department of Criminal Law and Procedure, Helsinki University, Finland. European Journal of Crime, Criminal Law and Criminal Justice. 319-361.p 329.

48 Salminen, A, Ikola-Norrbacka, R. and Mäntysalo, V. (2011) Kansallinen integriteettijärjestelmä Suomi. Perusraportti. Vaasa. Vaasan yliopisto, p.11.

In practice, there is only one officer located at the National Bureau of Investigation. The primary function of this person is to maintain and update an overview of the national situation in respect of corruption, and to support the detection and investigation of corruption-related crime. This person also coordinates anti-corruption procedures between government agencies and participates in national and international cooperation with competent authorities and stakeholders.⁴⁹

The National Bureau of Investigation has pointed out that the very low number of suspected corruption offences in Finland may indicate a lack of sufficient monitoring and reporting mechanisms in both public administration and the business world. The Bureau has reported that this low number ‘may also suggest deficient methods among criminal investigation authorities for combating and exposing corruption crimes.’⁵⁰

After receiving GRECO’s recommendations, the Ministry of Justice has set up a specialist network which meets a few times a year to discuss and exchange information. The detection of corruption requires special knowledge and resources however, and certain forms of criminality will largely remain unnoticed until efforts are made to look for suspicious acts connected with such types of criminality.⁵¹

3. FUTURE STEPS

Finland is one of the top performers in the EU as regards anti-corruption. Finnish citizens do not come across corruption in their daily life. There have however been a few high-level corruption cases involving so-called ‘old boys’ networks, where favours were exchanged on the basis of informal relationships, and lobbying by business people providing campaign financing to politicians.

The following points require further attention:

- Requiring **municipalities and regions** to secure a sufficient level of transparency in public contracts with private entrepreneurs.
- Enabling the **anti-corruption unit of the National Bureau of Investigations** to effectively support the detection and investigation of corruption-related crimes and to coordinate anti-corruption procedures between government agencies.

49 UNCAC Review of Implementation Report. Finland 2010-2011 cycle. p 43.
<http://www.uncaccoalition.org/images/PDF/Full-Report-Finland-English.pdf>

50 National Bureau of Investigation. Corruption Crime.
<http://poliisi.fi/poliisi/krp/home.nsf/pages/0A2FDA8FDBE427C1C2257988003B36C7?opendocument>

51 UNCAC Review of Implementation Report. Finland 2010-2011 cycle. p 43.
<http://www.uncaccoalition.org/images/PDF/Full-Report-Finland-English.pdf>